



# Louisiana Senate Finance Committee



**FY27 Executive Budget**

**19B – Special Schools and  
Commissions**

March 2026

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



# FY27 Recommended Budget

## Schedule 19B — Special Schools and Commissions

### Specialized Units: Louisiana Believes

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# FY27 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 7-12 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.*



# FY27 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.*



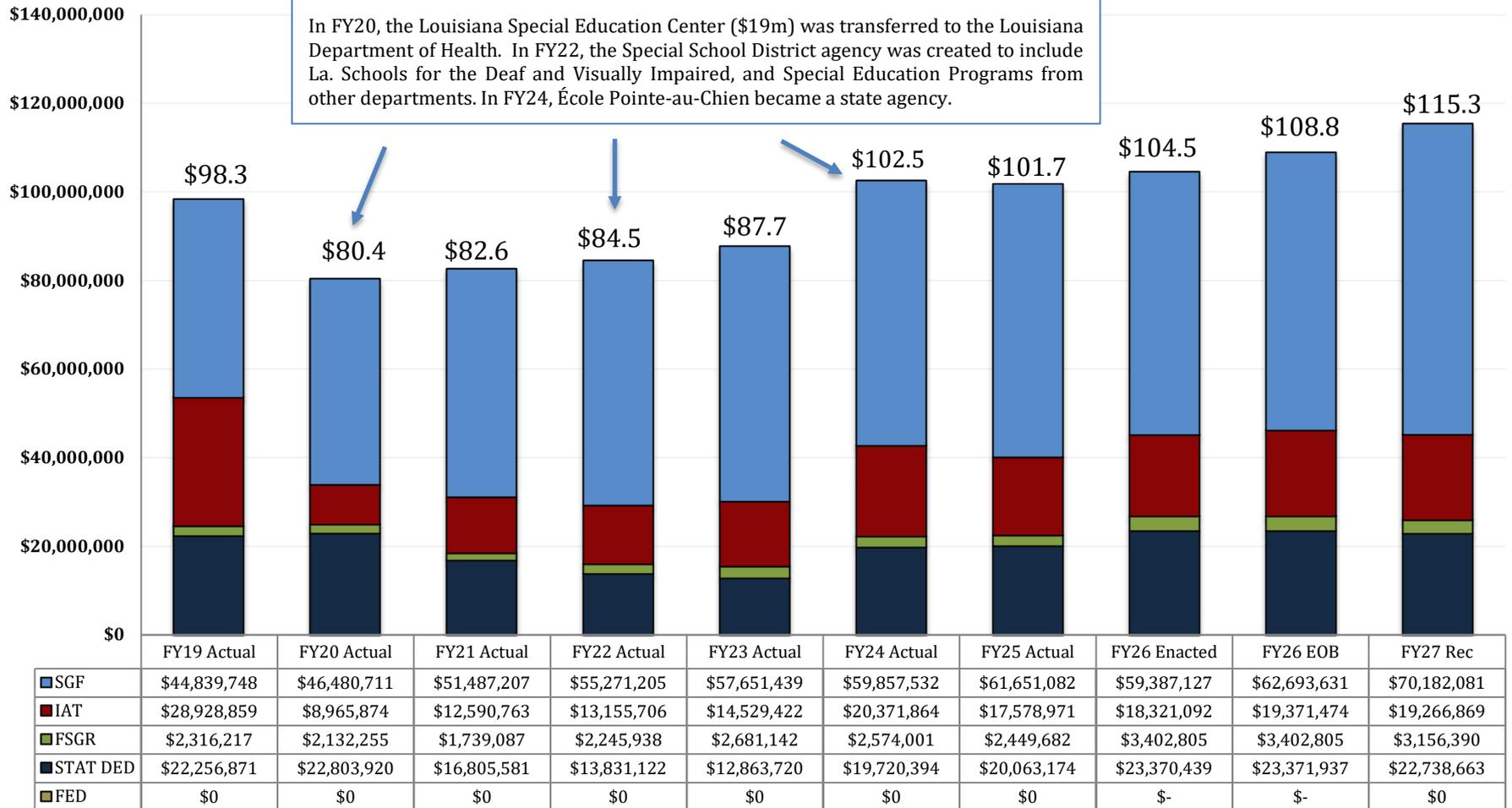
# 19B - Special Schools & Commissions

## Changes in Funding since FY 19

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

Change from FY19 to FY27 is 17.3% (Actual to Recommended)  
Change from FY19 to FY25 is 3.5% (Actual to Actual)

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





# 19B - Special Schools & Commissions

## Statewide Budget Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
<b>\$62,693,631</b>	<b>\$19,371,474</b>	<b>\$3,402,805</b>	<b>\$23,371,937</b>	<b>\$0</b>	<b>\$108,839,847</b>	<b>647</b>	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$9,124,794	\$0	\$0	\$0	\$0	\$9,124,794	0	Acquisitions & Major Repairs
(\$210,191)	\$0	\$0	\$0	\$0	(\$210,191)	(3)	Annualization of Preamble Section 19 Personal Services reduction in Act 1 of the 2025 RLS
(\$597,671)	\$0	\$0	\$0	\$0	(\$597,671)	0	Attrition Adjustment
\$762	\$0	\$0	\$508	\$0	\$1,270	0	Capitol Park Security
(\$60,629)	\$0	\$0	\$0	\$0	(\$60,629)	0	Capitol Police
\$4,199	\$0	(\$36)	\$0	\$0	\$4,163	0	Civil Service Fees
\$0	\$0	\$0	\$0	\$0	\$0	0	Civil Service Training Series
\$251,345	\$0	\$0	\$2,690	\$0	\$254,035	0	Group Insurance Rate Adjustment for Active Employees
\$221,980	\$0	\$0	\$0	\$0	\$221,980	0	Group Insurance Rate Adjustment for Retirees
\$11,933	\$0	\$0	\$150	\$0	\$12,083	0	Legislative Auditor Fees
\$389,822	\$0	\$0	\$0	\$0	\$389,822	0	Market Rate Classified
\$17,987	\$0	\$0	\$20,270	\$0	\$38,257	0	Market Rate Unclassified
\$0	\$0	\$0	\$0	\$0	\$0	0	Non-Recurring Acquisitions & Major Repairs
(\$3,306,504)	(\$466,345)	\$0	(\$1,498)	\$0	(\$3,774,347)	0	Non-recurring Carryforwards
(\$3,009)	\$0	\$0	\$0	\$0	(\$3,009)	0	Office of State Procurement
\$68,047	\$0	\$0	\$0	\$0	\$68,047	0	Office of Technology Services (OTS)
(\$726,434)	\$0	\$0	\$0	\$0	(\$726,434)	(9)	Personnel Reductions
\$443,784	\$0	\$0	\$23,056	\$0	\$466,840	0	Related Benefits Base Adjustment
(\$591,412)	\$0	\$0	(\$8,261)	\$0	(\$599,673)	0	Retirement Rate Adjustment
\$4,689	\$0	\$0	\$0	\$0	\$4,689	0	Rent in State-Owned Buildings
\$321,219	\$0	(\$87,379)	\$12,440	\$0	\$246,280	0	Risk Management
\$387,572	\$0	\$0	\$6,042	\$0	\$393,614	0	Salary Base Adjustment
(\$206)	\$0	\$0	\$0	\$0	(\$206)	0	State Treasury Fees
\$2,659	\$0	\$0	\$0	\$0	\$2,659	0	UPS Fees
<b>\$5,754,736</b>	<b>(\$466,345)</b>	<b>(\$87,415)</b>	<b>\$55,397</b>	<b>\$0</b>	<b>\$5,256,373</b>	<b>(12)</b>	<b>Total Statewide Adjustments</b>
\$1,192,404	\$361,740	(\$159,000)	(\$688,671)	\$0	\$706,473	1	Other Adjustments
\$541,310	\$0	\$0	\$0	\$0	\$541,310	5	Workload Adjustments
<b>\$70,182,081</b>	<b>\$19,266,869</b>	<b>\$3,156,390</b>	<b>\$22,738,663</b>	<b>\$0</b>	<b>\$115,344,003</b>	<b>641</b>	<b>Total FY27 Recommended Budget</b>
\$7,488,450	(\$104,605)	(\$246,415)	(\$633,274)	\$0	\$6,504,156	(6)	Total Adjustments (Statewide and Agency-Specific)

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

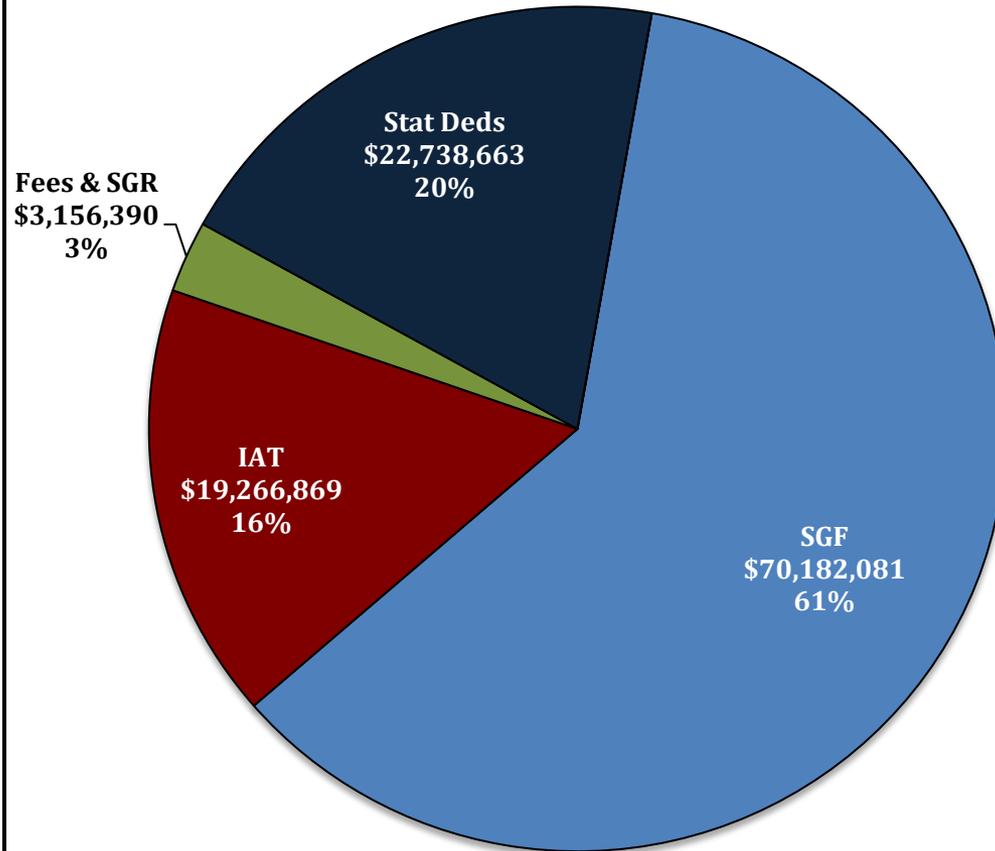


# 19B - Special Schools and Commissions

## FY27 Recommended Means of Finance

Total \$115.3 m.

**FY27 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, and the Imagination Library of Louisiana 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. 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 FY25, FY26, and FY27

Dedicated Funds	Source of Funding	FY25 Actual	FY26 EOB	FY27 Recom.	Change
Imagination Library of Louisiana Fund (LETA)	Appropriation, donations, gifts, grant, or other sources, R.S. 17:2508	\$373,693	\$1,401,448	\$713,438	(\$688,010)
Louisiana Quality Education Support Fund 8(g) (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	\$19,434,637	\$21,500,000	\$21,556,895	\$56,895
Education Excellence Fund (SSD, LSMSA, THRIVE, LETA, NOCCA) [C]	Tobacco Settlement Proceeds, Art. VII, Section 10.10, R.S. 39:98.3	\$254,843	\$470,489	\$468,330	(\$2,159)
<b>TOTAL</b>		<b>\$20,063,174</b>	<b>\$23,371,937</b>	<b>\$22,738,663</b>	<b>(\$633,274)</b>
Note: [C] = Constitution created fund.					

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.



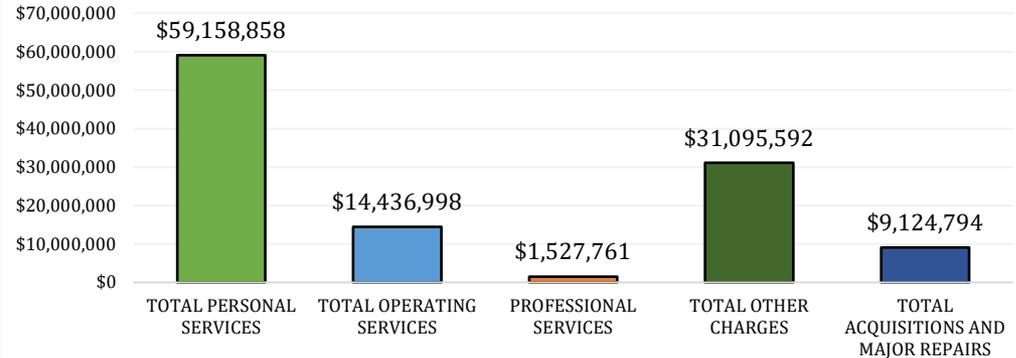
# 19B - Special Schools and Commissions Categorical Expenditures

For FY27 Recommended, the largest Expenditure Category is Personal Services, which makes up over 51 percent of Total Expenditures.

Other Charges contributes roughly 27 percent, which includes student transportation expenditures, funding for staff, and funding for services to other state agencies.

Operating Expenses make up about 13 percent of Total Expenditures. This category consists of travel, operating services, and supplies.

### FY27 Recommended Expenditures



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$36,916,107	\$39,504,104	\$37,996,752	\$38,039,127	\$42,375
Other Compensation	\$2,003,609	\$2,248,698	\$2,330,746	\$2,316,068	(\$14,678)
Related Benefits	\$18,046,046	\$19,547,507	\$18,808,638	\$18,803,663	(\$4,975)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$56,965,762</b>	<b>\$61,300,309</b>	<b>\$59,136,136</b>	<b>\$59,158,858</b>	<b>\$22,722</b>
Travel	\$398,438	\$348,003	\$392,603	\$501,777	\$109,174
Operating Services	\$9,266,696	\$9,987,901	\$10,375,982	\$10,714,564	\$338,582
Supplies	\$2,724,663	\$2,764,407	\$3,360,290	\$3,220,657	(\$139,633)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$12,389,797</b>	<b>\$13,100,311</b>	<b>\$14,128,875</b>	<b>\$14,436,998</b>	<b>\$308,123</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$1,040,078</b>	<b>\$1,467,761</b>	<b>\$2,012,761</b>	<b>\$1,527,761</b>	<b>(\$485,000)</b>
Other Charges	\$13,212,451	\$15,445,849	\$18,544,324	\$17,655,287	(\$889,037)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$12,658,224	\$13,167,233	\$13,148,958	\$13,440,305	\$291,347
<b>TOTAL OTHER CHARGES</b>	<b>\$25,870,675</b>	<b>\$28,613,082</b>	<b>\$31,693,282</b>	<b>\$31,095,592</b>	<b>(\$597,690)</b>
Acquisitions	\$3,915,330	\$0	\$1,498,818	\$5,232,468	\$3,733,650
Major Repairs	\$1,561,267	\$0	\$369,975	\$3,892,326	\$3,522,351
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$5,476,598</b>	<b>\$0</b>	<b>\$1,868,793</b>	<b>\$9,124,794</b>	<b>\$7,256,001</b>
<b>TOTAL EXPENDITURES</b>	<b>\$101,742,909</b>	<b>\$104,481,463</b>	<b>\$108,839,847</b>	<b>\$115,344,003</b>	<b>\$6,504,156</b>

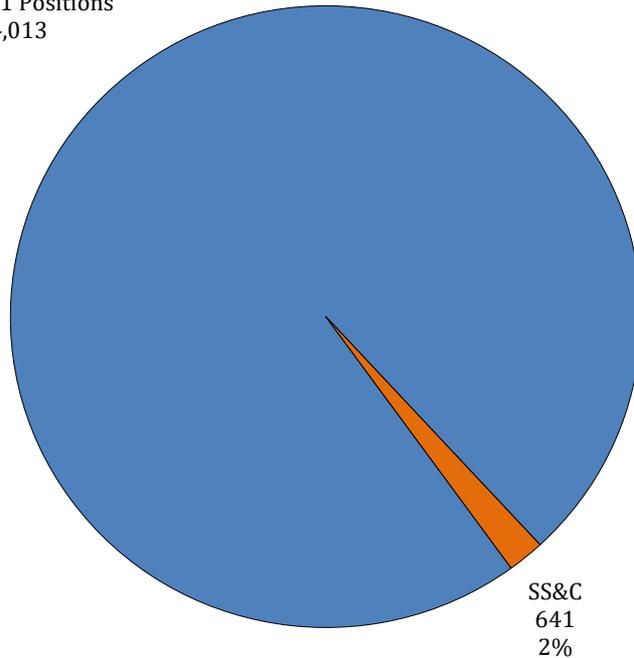


# 19B - Special Schools and Commissions

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

### FY27 Recommended Department Positions as a portion of FY27 Recommended HB1 Authorized Positions

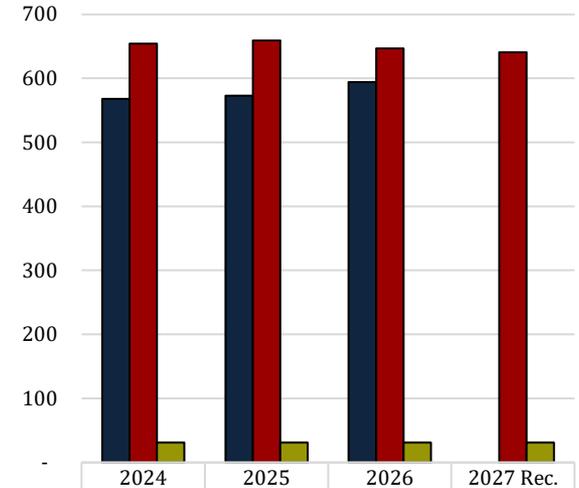
Total HB1 Positions  
34,013



FY26 number of funded, but not filled,  
T.O. positions as of January 5 = 70

Note: 54 of the 70 vacant positions are in the Special School District.

### Number and Types of Positions



	2024	2025	2026	2027 Rec.
Total FTEs	568	573	594	-
Authorized T.O. Positions	654	659	647	641
Other Charges Positions	31	31	31	31

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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$35,584,529	\$36,916,107	\$39,504,104	\$38,039,127
Other Compensation	\$2,189,054	\$2,003,609	\$2,248,698	\$2,316,068
Related Benefits	\$18,821,600	\$18,046,046	\$19,547,507	\$18,803,663
<b>Total Personal Services</b>	\$56,595,183	\$56,965,762	\$61,300,309	\$59,158,858

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$18,902,772	
UAL payments	\$5,828,554	31%
Retiree Health Benefits	\$4,663,597	
Remaining Benefits*	\$8,410,621	
Means of Finance	General Fund = 85%	Other = 15%

\* 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.

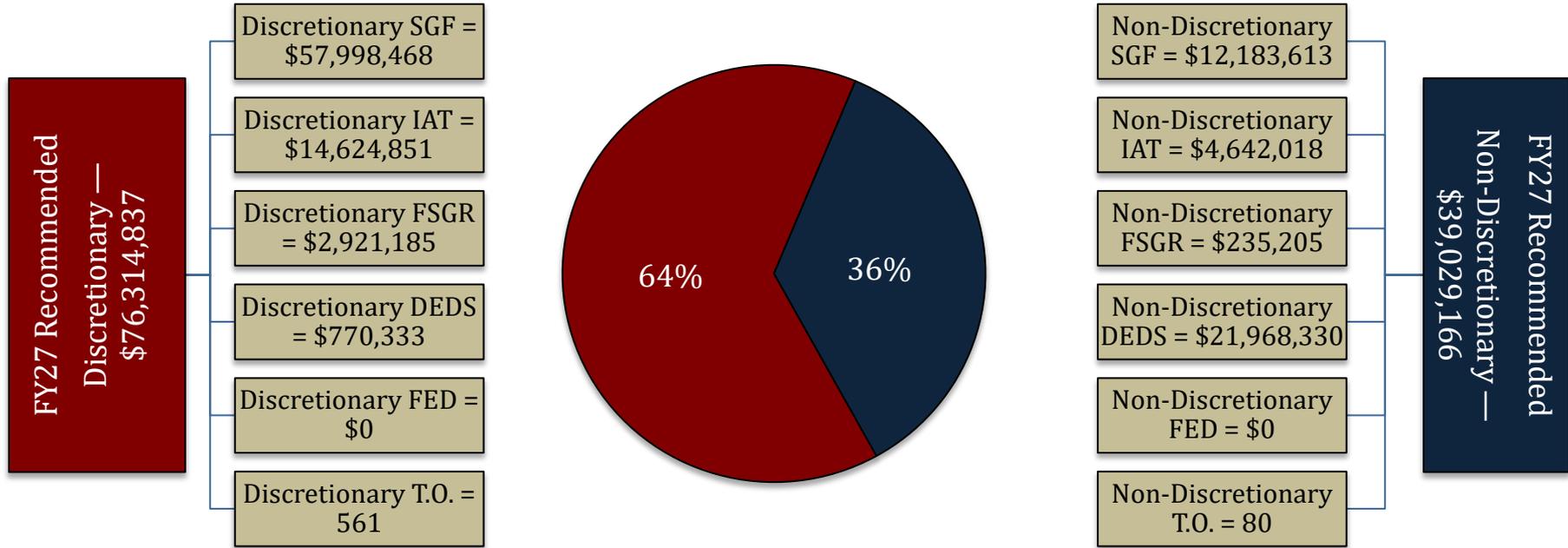
Other Charges Benefits  
\$99,109

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



# 19B - Special Schools and Commissions

## FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 26,557,469	35%
La. School for Math, Science, & the Arts	\$ 11,510,320	15%
Thrive Academy	\$ 10,622,682	14%
École Pointe-au-Chien	\$ 2,419,182	24%
La. Educational Television Authority	\$ 13,871,781	18%
Board of Elementary & Secondary Education	\$ 1,146,692	2%
New Orleans Center for Creative Arts	\$ 10,186,711	13%
<b>Total Discretionary</b>	<b>\$ 76,314,837</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 73,787	0.19%
Constitutional Requirements	\$ 27,697,983	70.97%
Due to Court Order	\$ 6,341,563	16.25%
Unavoidable Obligations	\$ 4,915,833	12.60%
<b>Total Non-Discretionary</b>	<b>\$ 39,029,166</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 - 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 583 students across the state in FY25. As of October 1, 2025, 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.



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

**Special Schools Programs**

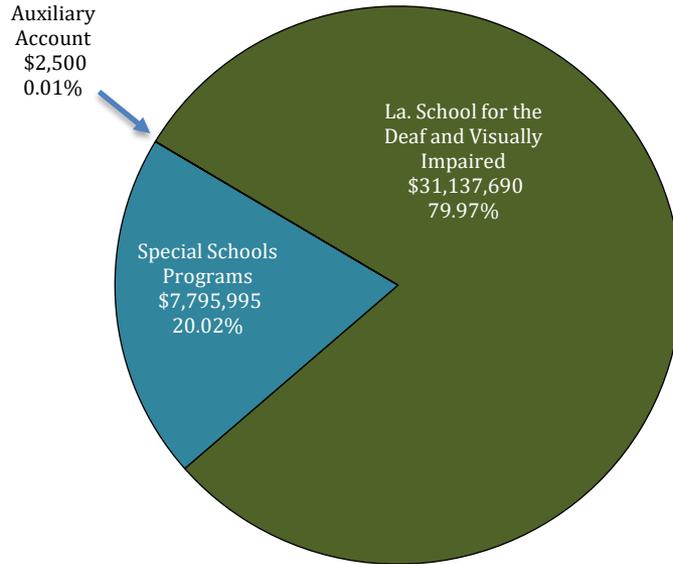
**Auxiliary Account**



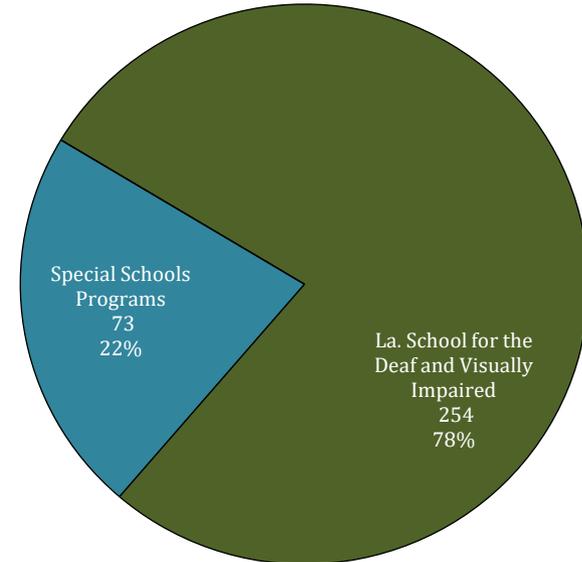
# 19B - 656 Special School District

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

FY27 Recommended Means of Finance by Program



FY27 Recommended Authorized T.O. by Program



Fiscal Year	2023 Actual	2024 Actual	2025 Actual	2026 EOB	FY 27 Rec	FY 27 Diff
SGF	\$24,759,320	\$26,096,541	\$26,778,758	\$27,098,197	\$28,879,924	\$1,781,727
IAT	\$6,856,932	\$8,266,691	\$8,542,142	\$9,888,880	\$9,735,197	(\$153,683)
FSGR	\$128,088	\$47,985	\$8,407	\$168,145	\$168,145	\$0
Stat Ded	\$0	\$0	\$78,832	\$154,860	\$152,919	(\$1,941)
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$31,744,340</b>	<b>\$34,411,216</b>	<b>\$35,408,139</b>	<b>\$37,310,082</b>	<b>\$38,936,185</b>	<b>\$1,626,103</b>
T.O.	366	356	356	337	327	(10)

Note: In FY 26 there were 5 programs: Administration and Shared Services Program, Louisiana School for the Deaf Program, Louisiana School for the Visually Impaired Program, Special Schools Program and the Auxiliary Program. In FY 27 the Administration Program, Louisiana School for the Deaf Program and Louisiana School for the Visually Impaired Program were consolidated into one program, the Louisiana School for the Deaf and Visually Impaired.



# 19B - 656 Special School District

## Statewide & Agency-Specific Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$27,098,197	\$9,888,880	\$168,145	\$154,860	\$0	\$37,310,082	337	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$2,905,522	\$0	\$0	\$0	\$0	\$2,905,522	0	Acquisitions & Major Repairs
(\$210,191)	\$0	\$0	\$0	\$0	(\$210,191)	(3)	Annualization of Preamble Section 19 Personal Services reduction in Act 1 of the 2025 RLS
(\$388,261)	\$0	\$0	\$0	\$0	(\$388,261)	0	Attrition Adjustment
\$3,531	\$0	\$0	\$0	\$0	\$3,531	0	Civil Service Fees
\$130,263	\$0	\$0	\$0	\$0	\$130,263	0	Group Insurance Rate Adjustment for Active Employees
\$167,726	\$0	\$0	\$0	\$0	\$167,726	0	Group Insurance Rate Adjustment for Retirees
\$5,299	\$0	\$0	\$0	\$0	\$5,299	0	Legislative Auditor Fees
\$206,058	\$0	\$0	\$0	\$0	\$206,058	0	Market Rate Classified
(\$824,535)	(\$153,683)	\$0	(\$1,498)	\$0	(\$979,716)	0	Non-recurring Carryforwards
(\$1,365)	\$0	\$0	\$0	\$0	(\$1,365)	0	Office of State Procurement
\$55,044	\$0	\$0	\$0	\$0	\$55,044	0	Office of Technology Services (OTS)
(\$551,654)	\$0	\$0	\$0	\$0	(\$551,654)	(7)	Personnel Reductions
\$243,046	\$0	\$0	\$0	\$0	\$243,046	0	Related Benefits Base Adjustment
(\$223,425)	\$0	\$0	\$0	\$0	(\$223,425)	0	Retirement Rate Adjustment
\$116,777	\$0	\$0	\$0	\$0	\$116,777	0	Risk Management
\$147,349	\$0	\$0	\$0	\$0	\$147,349	0	Salary Base Adjustment
\$543	\$0	\$0	\$0	\$0	\$543	0	UPS Fees
<b>\$1,781,727</b>	<b>(\$153,683)</b>	<b>\$0</b>	<b>(\$1,498)</b>	<b>\$0</b>	<b>\$1,626,546</b>	<b>(10)</b>	<b>Total Statewide Adjustments</b>
\$0	\$0	\$0	(\$443)	\$0	(\$443)	0	Other Adjustments
<b>\$28,879,924</b>	<b>\$9,735,197</b>	<b>\$168,145</b>	<b>\$152,919</b>	<b>\$0</b>	<b>\$38,936,185</b>	<b>327</b>	<b>Total FY27 Recommended Budget</b>
\$1,781,727	(\$153,683)	\$0	(\$1,941)	\$0	\$1,626,103	(10)	Total Adjustments (Statewide and Agency-Specific)

### Other Adjustments

State General Fund Direct	Interagency Transfers	Fees and Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$443)	\$0	(\$443)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Reveue Estimating Conference forecast. The EEF funds are to be used for student instructional enhancements.

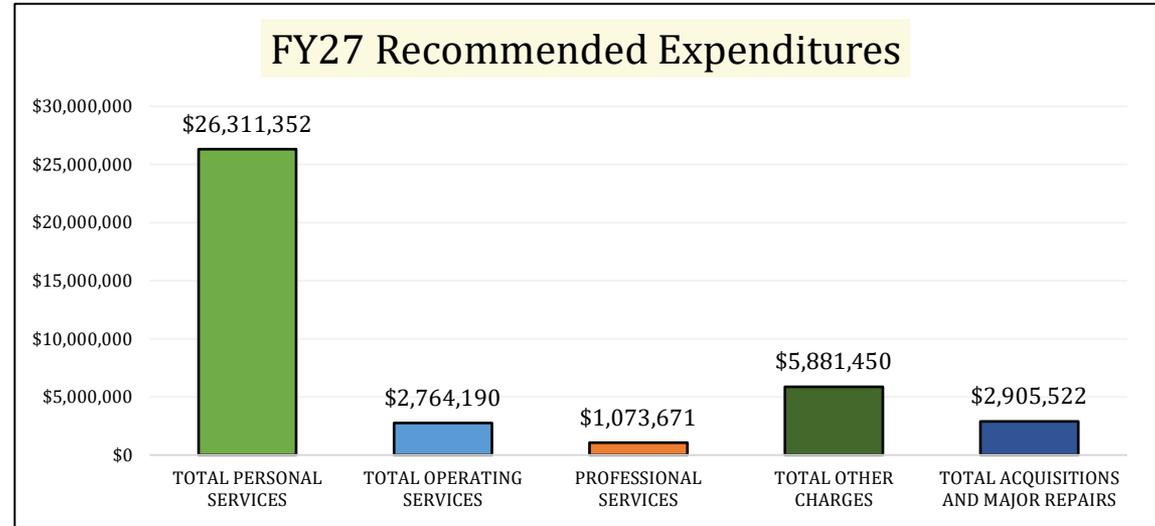
Source: Division of Administration Office of Planning and Budget Adjustment Report



# 19B – 656 Special School District Categorical Expenditures at FY27 Recommended

For FY27 Recommended, the largest Expenditure Category is Personal Services, which makes up about 68 percent of Total Expenditures.

Other Charges contributes roughly 15 percent, which includes student transportation expenditures, funding for staff, and funding for services to other state agencies.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$16,742,973	\$18,448,406	\$16,436,275	\$15,994,024	(\$442,251)
Other Compensation	\$387,496	\$746,825	\$799,195	\$799,195	\$0
Related Benefits	\$9,390,363	\$10,435,594	\$9,576,186	\$9,518,133	(\$58,053)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$26,520,832</b>	<b>\$29,630,825</b>	<b>\$26,811,656</b>	<b>\$26,311,352</b>	<b>(\$500,304)</b>
Travel	\$261,932	\$251,842	\$251,842	\$251,842	\$0
Operating Services	\$1,355,300	\$1,402,765	\$1,457,015	\$1,436,765	(\$20,250)
Supplies	\$1,032,962	\$934,903	\$1,158,018	\$1,075,583	(\$82,435)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$2,650,193</b>	<b>\$2,589,510</b>	<b>\$2,866,875</b>	<b>\$2,764,190</b>	<b>(\$102,685)</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$751,471</b>	<b>\$1,073,671</b>	<b>\$1,618,671</b>	<b>\$1,073,671</b>	<b>(\$545,000)</b>
Other Charges	\$1,891,781	\$1,781,030	\$4,504,505	\$4,446,291	(\$58,214)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,253,376	\$1,255,330	\$1,255,330	\$1,435,159	\$179,829
<b>TOTAL OTHER CHARGES</b>	<b>\$3,145,157</b>	<b>\$3,036,360</b>	<b>\$5,759,835</b>	<b>\$5,881,450</b>	<b>\$121,615</b>
Acquisitions	\$2,144,235	\$0	\$0	\$111,180	\$111,180
Major Repairs	\$196,253	\$0	\$253,045	\$2,794,342	\$2,541,297
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$2,340,487</b>	<b>\$0</b>	<b>\$253,045</b>	<b>\$2,905,522</b>	<b>\$2,652,477</b>
<b>TOTAL EXPENDITURES</b>	<b>\$35,408,139</b>	<b>\$36,330,366</b>	<b>\$37,310,082</b>	<b>\$38,936,185</b>	<b>\$1,626,103</b>



# 19B – 656 Special School District FY27 Recommended Categorical Expenditures

## Special Schools Programs

Professional Services	
\$349,307	Outreach to students for Pinecrest and LDH involving diagnostic assessments and evaluations
\$120,064	Interpretation and translation services
\$78,000	Data aggregation and compliance assurance
\$38,700	Speech and language pathology
\$25,000	Therapy services and evaluations
<b>\$611,071</b>	<b>Total Professional Services</b>
Other Charges	
\$1,328,158	Spending flexibility for current expenditures and forthcoming purchases
\$214,395	Additional funding for staffing needs
<b>\$1,542,553</b>	<b>Total Other Charges</b>
Interagency Transfers	
\$3,384	OTS - SWE Mailbox
<b>\$3,384</b>	<b>Total Interagency Transfers</b>
Acquisitions and Major Repairs	
\$16,955	Student laptops
<b>\$16,955</b>	<b>Total Acquisitions and Major Repairs</b>



# 19B – 656 Special School District FY27 Recommended Categorical Expenditures

## Louisiana School for the Deaf and Visually Impaired

Professional Services	
\$105,000	Legal services provided by Roedel Parsons Blache
\$81,535	Medical services, assessments, and evaluations
\$71,768	Management consulting services for updating procedural plans
\$1,768	Legal consulting services for LSDVI students
\$84,953	Physical therapy and evaluations
\$30,778	School curriculum kits
\$10,000	Sign language interpretation services
\$30,598	School curriculum kits
\$18,860	Occupational therapy assessments
\$15,340	Medical services involving evaluations and assessments
\$12,000	Interpretation and Translation Services
<b>\$462,600</b>	<b>Total Professional Services</b>

Interagency Transfers	
\$928,431	Office of Risk Management (ORM) Premiums
\$279,793	Office of Technology Services (OTS) Fees
\$83,831	Legislative Auditor Fees
\$33,759	Civil Service Fees
\$45,436	SRM Total
\$15,855	Uniform Payroll System (UPS) Fees
\$10,000	OTS - Mail
\$23,988	OTS - SWE Mailbox
\$4,296	LPAA GPS - OTS
\$2,736	Office of State Procurement (OSP) Fees
\$3,500	Department of Public Safety (DPS) Fees - Fingerprints
\$150	OTS - Printing
<b>\$1,431,775</b>	<b>Total Interagency Transfers</b>

Other Charges	
\$1,303,230	Travel In State (Student Transportation)
\$1,337,226	Spending flexibility for current expenditures and forthcoming purchases
\$203,282	Additional funding for staffing needs
\$60,000	Academic Support and Shared Services
<b>\$2,903,738</b>	<b>Total Other Charges</b>

Acquisitions and Major Repairs	
\$14,225	Audiometer
\$20,000	Replacement Vehicle
\$60,000	Student laptops
\$1,532,150	Roof deterioration across dormitories and buildings
\$1,090,250	Five (5) replacement HVAC units
\$171,942	Auditorium lighting control
<b>\$2,888,567</b>	<b>Total Acquisitions and Major Repairs</b>



# 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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$16,046,755	\$16,742,973	\$18,448,406	\$15,994,024
Other Compensation	\$523,120	\$387,496	\$746,825	\$799,195
Related Benefits	\$9,782,957	\$9,390,363	\$10,435,594	\$9,518,133
<b>Total Personal Services</b>	<b>\$26,352,832</b>	<b>\$26,520,832</b>	<b>\$29,630,825</b>	<b>\$26,311,352</b>

Average T.O. Salary = \$48,911

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

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$9,590,537	
UAL payments	\$2,278,164	24%
Retiree Health Benefits	\$3,522,239	
Remaining Benefits*	\$3,790,134	
Means of Finance	General Fund = 89%	Other = 11%

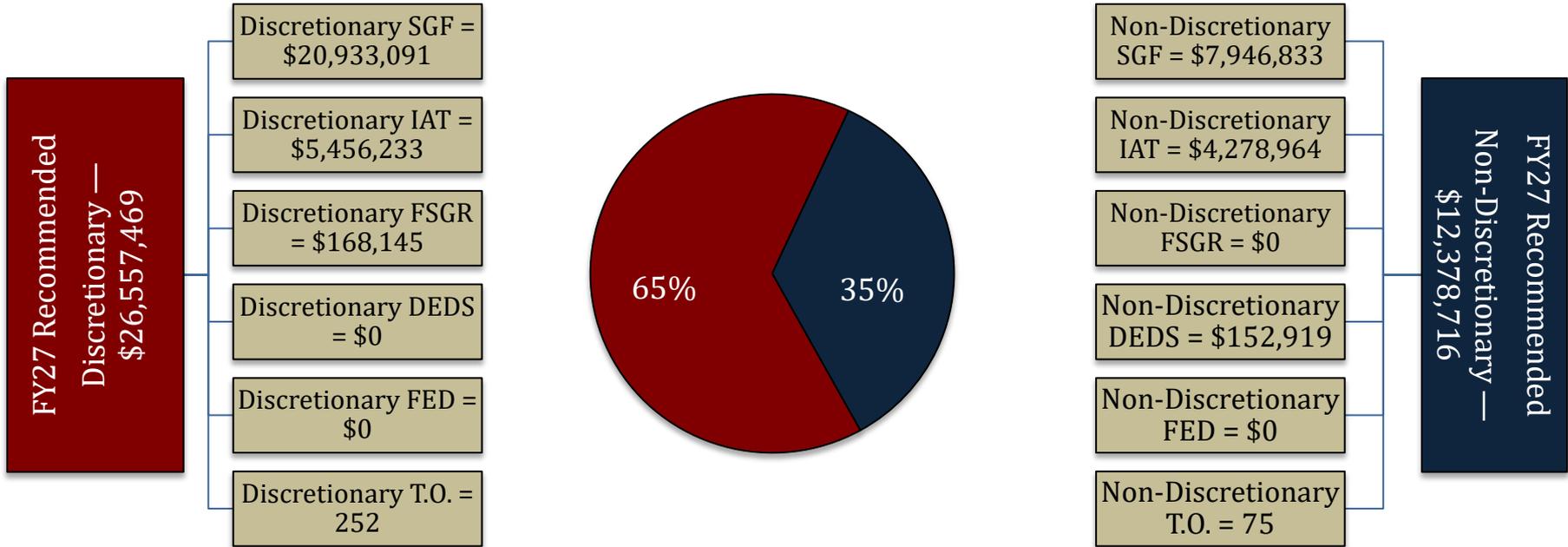
Employee Demographics	Total	%
<b>Gender</b>		
Female	215	72%
Male	84	28%
<b>Race/Ethnicity</b>		
White	165	55%
Black	114	38%
Other	7	2%
Indian	2	1%
Hawaiian/Pacific	1	>1%
Declined to State	10	3%
<b>Eligible to Retire within 1 Year</b>	<b>13</b>	<b>4%</b>

\* 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  
 \$72,404  
 Note: The agency has 3 other charges positions



# 19B - 656 Special School District FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
<b>Special School District</b>	<b>\$ 26,557,469</b>	<b>35%</b>
La. School for Math, Science, & the Arts	\$ 11,510,320	15%
Thrive Academy	\$ 10,622,682	14%
École Pointe-au-Chien	\$ 2,419,182	24%
La. Educational Television Authority	\$ 13,871,781	18%
Board of Elementary & Secondary Education	\$ 1,146,692	2%
New Orleans Center for Creative Arts	\$ 10,186,711	13%
<b>Total Discretionary</b>	<b>\$ 76,314,837</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 2,431,083	19.64%
Due to Court Order	\$ 6,341,563	51.23%
Unavoidable Obligations	\$ 3,606,070	29.13%
<b>Total Non-Discretionary</b>	<b>\$ 12,378,716</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. 1999*

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



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

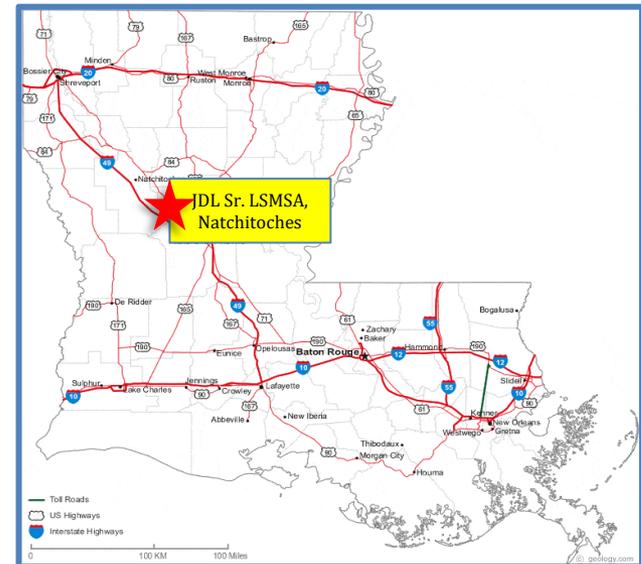
## Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts



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.

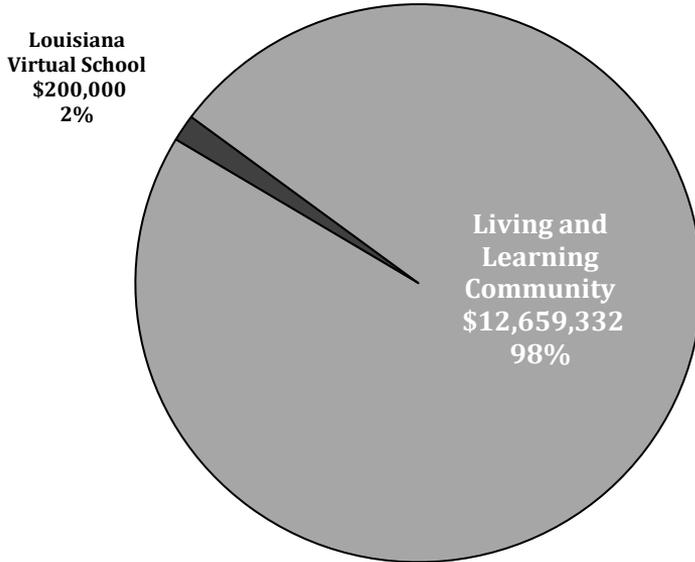
There are 280 students enrolled at LSMSA as of October 1, 2025.



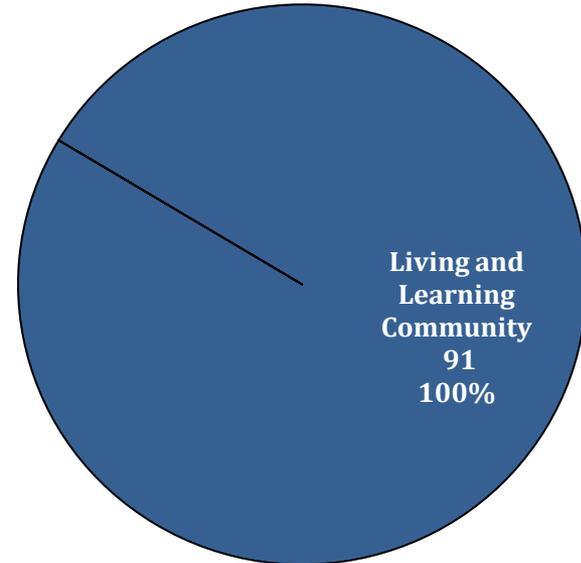


# 19B-657 JDL Sr. La School for Math, Science, and the Arts Means of Finance History, Authorized T.O. Positions, and Student Count

FY27 Recommended Means of Finance by Program



FY27 Recommended Authorized T.O. by Program



Fiscal Year	2023 Actual	2024 Actual	2025 Actual	2026 EOB	2027 Rec	2027 Dff
SGF	\$6,994,526	\$6,394,944	\$7,399,258	\$7,669,118	\$8,867,059	\$1,197,941
IAT	\$2,947,665	\$5,703,520	\$3,434,524	\$3,260,623	\$3,260,623	\$0
FSGR	\$266,572	\$341,048	\$318,788	\$650,459	\$650,459	\$0
Stat Ded	\$71,386	\$56,845	\$23,576	\$81,523	\$81,191	(\$332.00)
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$10,280,149</b>	<b>\$12,496,357</b>	<b>\$11,176,146</b>	<b>\$11,661,723</b>	<b>\$12,859,332</b>	<b>\$1,197,609</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 FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
<b>\$7,669,118</b>	<b>\$3,260,623</b>	<b>\$650,459</b>	<b>\$81,523</b>	<b>\$0</b>	<b>\$11,661,723</b>	<b>91</b>	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$843,174	\$0	\$0	\$0	\$0	<b>\$843,174</b>	0	Acquisitions & Major Repairs
\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	0	Annualization of Preamble Section 19 Personal Services reduction in Act 1 of the 2025 RLS
\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	0	Attrition Adjustment
\$307	\$0	\$0	\$0	\$0	<b>\$307</b>	0	Civil Service Fees
\$29,738	\$0	\$0	\$0	\$0	<b>\$29,738</b>	0	Group Insurance Rate Adjustment for Active Employees
\$17,501	\$0	\$0	\$0	\$0	<b>\$17,501</b>	0	Group Insurance Rate Adjustment for Retirees
\$2,597	\$0	\$0	\$0	\$0	<b>\$2,597</b>	0	Legislative Auditor Fees
\$23,879	\$0	\$0	\$0	\$0	<b>\$23,879</b>	0	Market Rate Classified
\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	0	Non-recurring Carryforwards
<b>(\$1,072)</b>	\$0	\$0	\$0	\$0	<b>(\$1,072)</b>	0	Office of State Procurement
\$948	\$0	\$0	\$0	\$0	<b>\$948</b>	0	Office of Technology Services (OTS)
\$0	\$0	\$0	\$0	\$0	<b>\$0</b>	0	Personnel Reductions
<b>(\$68,233)</b>	\$0	\$0	\$0	\$0	<b>(\$68,233)</b>	0	Related Benefits Base Adjustment
<b>(\$103,479)</b>	\$0	\$0	\$0	\$0	<b>(\$103,479)</b>	0	Retirement Rate Adjustment
<b>(\$14,752)</b>	\$0	\$0	\$0	\$0	<b>(\$14,752)</b>	0	Risk Management
<b>(\$94,646)</b>	\$0	\$0	\$0	\$0	<b>(\$94,646)</b>	0	Salary Base Adjustment
<b>(\$206)</b>	\$0	\$0	\$0	\$0	<b>(\$206)</b>	0	State Treasury Fees
\$485	\$0	\$0	\$0	\$0	<b>\$485</b>	0	UPS Fees
<b>\$636,241</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$636,241</b>	<b>0</b>	<b>Total Statewide Adjustments</b>
\$561,700	\$0	\$0	<b>(\$332)</b>	\$0	<b>\$561,368</b>	0	Other Adjustments
<b>\$8,867,059</b>	<b>\$3,260,623</b>	<b>\$650,459</b>	<b>\$81,191</b>	<b>\$0</b>	<b>\$12,859,332</b>	<b>91</b>	<b>Total FY27 Recommended Budget</b>
\$1,197,941	\$0	\$0	<b>(\$332)</b>	\$0	<b>\$1,197,609</b>	0	Total Adjustments (Statewide and Agency-Specific)



# 19B-657 JDL Sr. La School for Math, Science, and the Arts Statewide Budget Adjustments Recommended for FY27

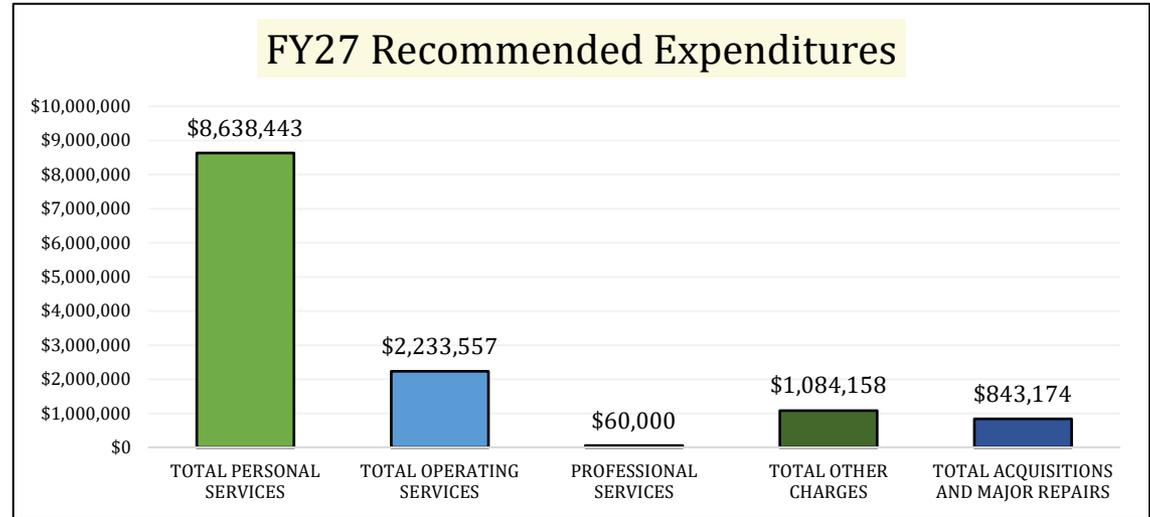
Other Adjustments							
State General Fund Direct	Interagency Transfers	Fees and Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$332)	\$0	(\$332)	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference forecast. The EEF Funds are to be used for student instructional enhancements.
\$15,000	\$0	\$0	\$0	\$0	\$15,000	0	Increases funding for field travel for staff members to recruit students and conference travel for the board of directors.
\$366,500	\$0	\$0	\$0	\$0	\$366,500	0	Provides funding for contracts for increased student safety services and enhanced computer programs.
\$180,200	\$0	\$0	\$0	\$0	\$180,200	0	Provides funding for increased costs associated with the food services contract.
\$561,700	\$0	\$0	(\$332)	\$0	\$561,368	0	<b>Total Other Adjustments</b>



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

For FY27 Recommended, the largest Expenditure Category is Personal Services, which makes up over 67 percent of Total Expenditures.

Other Charges contributes roughly 8 percent, which includes summer program expenses, online education and textbook supplies, temporary employees etc.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$5,682,407	\$6,061,022	\$6,195,577	\$6,119,009	(\$76,568)
Other Compensation	\$163,784	\$199,964	\$199,964	\$199,964	\$0
Related Benefits	\$2,292,271	\$2,424,856	\$2,463,920	\$2,319,470	(\$144,450)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$8,138,463</b>	<b>\$8,685,842</b>	<b>\$8,859,461</b>	<b>\$8,638,443</b>	<b>(\$221,018)</b>
Travel	\$7,600	\$7,600	\$7,600	\$22,600	\$15,000
Operating Services	\$763,357	\$840,523	\$812,523	\$1,179,023	\$366,500
Supplies	\$831,574	\$823,734	\$851,734	\$1,031,934	\$180,200
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,602,531</b>	<b>\$1,671,857</b>	<b>\$1,671,857</b>	<b>\$2,233,557</b>	<b>\$561,700</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>
Other Charges	\$164,344	\$616,236	\$616,236	\$641,682	\$25,446
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$431,613	\$454,169	\$454,169	\$442,476	(\$11,693)
<b>TOTAL OTHER CHARGES</b>	<b>\$595,957</b>	<b>\$1,070,405</b>	<b>\$1,070,405</b>	<b>\$1,084,158</b>	<b>\$13,753</b>
Acquisitions	\$274,600	\$0	\$0	\$690,190	\$690,190
Major Repairs	\$504,594	\$0	\$0	\$152,984	\$152,984
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$779,194</b>	<b>\$0</b>	<b>\$0</b>	<b>\$843,174</b>	<b>\$843,174</b>
<b>TOTAL EXPENDITURES</b>	<b>\$11,176,145</b>	<b>\$11,488,104</b>	<b>\$11,661,723</b>	<b>\$12,859,332</b>	<b>\$1,197,609</b>



# 19B-657 JDL Sr. La School for Math, Science, and the Arts FY27 Recommended Categorical Expenditures

## Virtual School

Other Charges	
\$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
<b>\$200,000</b>	<b>Total Other Charges</b>

## Living and Learning

Professional Services	
\$171,450	Campus operating services, support and educational supplies
\$81,523	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
\$10,000	Telehealth services for students
\$15,446	Professional personal counseling services for students
\$300	Annual support staff award
<b>\$441,682</b>	<b>Total Professional Services</b>

Interagency Transfers	
\$301,038	Office of Risk Management (ORM) Premiums
\$39,000	Northwestern State University (NSU): Security Costs
\$33,696	Legislative Auditor Fees
\$24,831	Miscellaneous State Aid (DEQ, LPAA)
\$32,022	Office of Technology Services (OTS) Fees
\$5,581	Uniform Payroll System (UPS) Fees
\$3,534	Civil Service Fees
\$1,779	Office of State Procurement (OSP) Fees
\$995	State Treasury Fees
<b>\$442,476</b>	<b>Total Interagency Transfers</b>

Acquisitions	
\$325,000	Computer system
\$242,000	Electrical Emergency Generator
\$5,500	Paper Shredder
\$65,000	Replacement Textbooks
\$52,690	Bells, clocks, and intercom speakers
<b>\$690,190</b>	<b>Total Acquisitions</b>

Major Repairs	
\$77,984	Fire Alarm Systems
\$75,000	Refinishing gym and recital hall floors
<b>\$152,984</b>	<b>Total Major Repairs</b>



# 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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$5,697,794	\$5,682,407	\$6,061,022	\$6,119,009
Other Compensation	\$209,272	\$163,784	\$199,964	\$199,964
Related Benefits	\$2,430,083	\$2,292,271	\$2,424,856	\$2,319,470
<b>Total Personal Services</b>	<b>\$8,337,149</b>	<b>\$8,138,462</b>	<b>\$8,685,842</b>	<b>\$8,638,443</b>

Average T.O. Salary = \$67,242

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

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$2,346,175	
UAL payments	\$866,603	37%
Retiree Health Benefits	\$367,522	
Remaining Benefits*	\$1,112,050	
Means of Finance	General Fund = 98%	Other = 2%

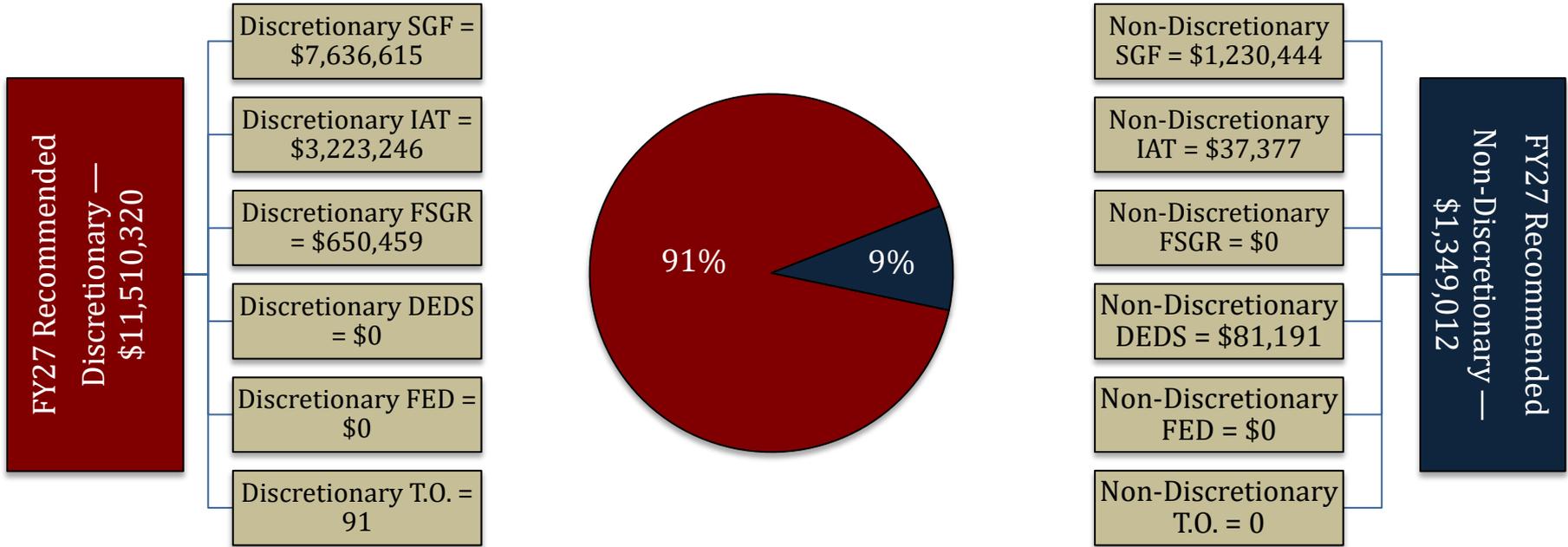
Employee Demographics	Total	%
<b>Gender</b>		
Female	51	57%
Male	39	43%
<b>Race/Ethnicity</b>		
White	61	68%
Black	21	23%
Other	8	9%
<b>Eligible to Retire within 1 Year</b>	8	9%

\* 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.

Other Charges Benefits  
 \$26,705  
 Note: The agency has 28 other charges positions, not all are utilized.



# 19B-657 JDL Sr. La School for Math, Science, and the Arts FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 26,557,469	35%
<b>La. School for Math, Science, &amp; the Arts</b>	<b>\$ 11,510,320</b>	<b>15%</b>
Thrive Academy	\$ 10,622,682	14%
École Pointe-au-Chien	\$ 2,419,182	24%
La. Educational Television Authority	\$ 13,871,781	18%
Board of Elementary & Secondary Education	\$ 1,146,692	2%
New Orleans Center for Creative Arts	\$ 10,186,711	13%
<b>Total Discretionary</b>	<b>\$ 76,314,837</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 947,794	70.26%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 401,218	29.74%
<b>Total Non-Discretionary</b>	<b>\$ 1,349,012</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 - 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.

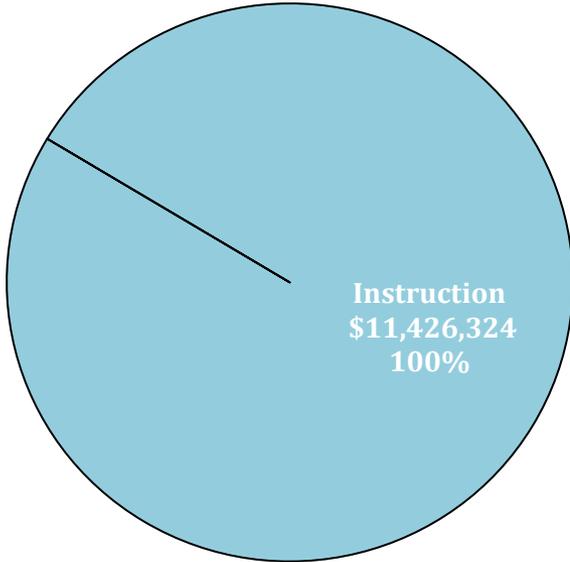
The Academy began as a charter school in East Baton Rouge Parish in 2012. As of October 1, 2025, there were 183 students at Thrive Academy in grades 7-12.



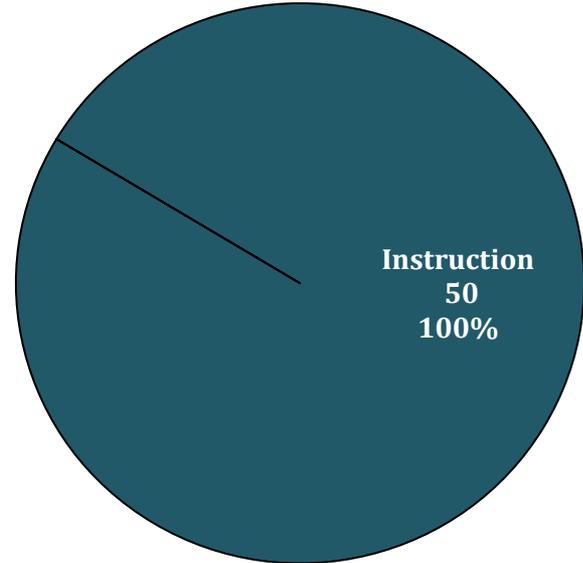
# Schedule 19B-658 — Thrive Academy

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

FY27 Recommended Means of Finance by Program



FY27 Recommended Authorized T.O. by Program



Fiscal Year	2023 Actual	2024 Actual	2025 Actual	2026 EOB	2027 Rec	2027 Diff
SGF	\$7,591,411	\$7,421,057	\$7,914,659	\$8,435,337	\$8,766,677	\$331,340
IAT	\$2,219,154	\$2,730,806	\$2,586,968	\$2,869,707	\$2,575,601	(\$294,106)
FSGR	\$0	\$0	\$0	\$5,000	\$5,000	\$0
Stat Ded	\$78,181	\$77,748	\$77,436	\$78,512	\$79,046	\$534
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$9,888,746</b>	<b>\$10,229,611</b>	<b>\$10,579,063</b>	<b>\$11,388,556</b>	<b>\$11,426,324</b>	<b>\$37,768</b>
T.O.	44	44	44	49	50	1
NON-T.O. FTE	12	12	12	7	6	(1)



# Schedule 19B-658 Thrive Academy

## Statewide Budget Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$8,435,337	\$2,869,707	\$5,000	\$78,512	\$0	\$11,388,556	49	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$0	\$0	\$0	\$0	\$0	\$0	0	Acquisitions & Major Repairs
\$0	\$0	\$0	\$0	\$0	\$0	0	Annualization of Preamble Section 19 Personal Services reduction in Act 1 of the 2025 RLS
\$0	\$0	\$0	\$0	\$0	\$0	0	Attrition Adjustment
(\$231)	\$0	\$0	\$0	\$0	(\$231)	0	Civil Service Fees
\$20,207	\$0	\$0	\$0	\$0	\$20,207	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$0	\$0	\$0	\$0	0	Group Insurance Rate Adjustment for Retirees
\$65	\$0	\$0	\$0	\$0	\$65	0	Legislative Auditor Fees
\$4,421	\$0	\$0	\$0	\$0	\$4,421	0	Market Rate Classified
(\$108,459)	(\$294,106)	\$0	\$0	\$0	(\$402,565)	0	Non-recurring Carryforwards
(\$17)	\$0	\$0	\$0	\$0	(\$17)	0	Office of State Procurement
\$7,684	\$0	\$0	\$0	\$0	\$7,684	0	Office of Technology Services (OTS)
\$0	\$0	\$0	\$0	\$0	\$0	0	Personnel Reductions
\$103,416	\$0	\$0	\$0	\$0	\$103,416	0	Related Benefits Base Adjustment
(\$85,959)	\$0	\$0	\$0	\$0	(\$85,959)	0	Retirement Rate Adjustment
\$14,169	\$0	\$0	\$0	\$0	\$14,169	0	Risk Management
\$181,940	\$0	\$0	\$0	\$0	\$181,940	0	Salary Base Adjustment
\$0	\$0	\$0	\$0	\$0	\$0	0	State Treasury Fees
\$713	\$0	\$0	\$0	\$0	\$713	0	UPS Fees
\$137,949	(\$294,106)	\$0	\$0	\$0	(\$156,157)	0	<b>Total Statewide Adjustments</b>
\$193,391	\$0	\$0	\$534	\$0	\$193,925	1	Other Adjustments
\$8,766,677	\$2,575,601	\$5,000	\$79,046	\$0	\$11,426,324	50	<b>Total FY27 Recommended Budget</b>
\$331,340	(\$294,106)	\$0	\$534	\$0	\$37,768	1	<i>Total Adjustments (Statewide and Agency-Specific)</i>



# 19B-658 Thrive Academy

## Agency-Specific Budget Adjustments Recommended for FY27

Other Adjustments							
State General Fund Direct	Interagency Transfers	Fees and Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$534	\$0	\$534	0	Adjusts Statutory Dedications out of the Education Excellence Fund based on the most recent Revenue Estimating Conference (REC) forecast. The EEF Funds are to be used for student instructional enhancements.
\$0	\$0	\$0	\$0	\$0	\$0	1	Converts one Child Welfare and Attendance Director position from a non- T.O. FTE to an authorized T.O. position.
\$91,159	\$0	\$0	\$0	\$0	\$91,159	0	Increases operating services to provide for various day-to-day operational needs necessary to maintain smooth orginzational functioning.
\$95,232	\$0	\$0	\$0	\$0	\$95,232	0	Provides additional funding to support student services.
\$7,000					\$7,000	0	Provides funding for the increased cost of supplies.
<b>\$193,391</b>	<b>\$0</b>	<b>\$0</b>	<b>\$534</b>	<b>\$0</b>	<b>\$193,925</b>	<b>1</b>	<b>Total Other Adjustments</b>

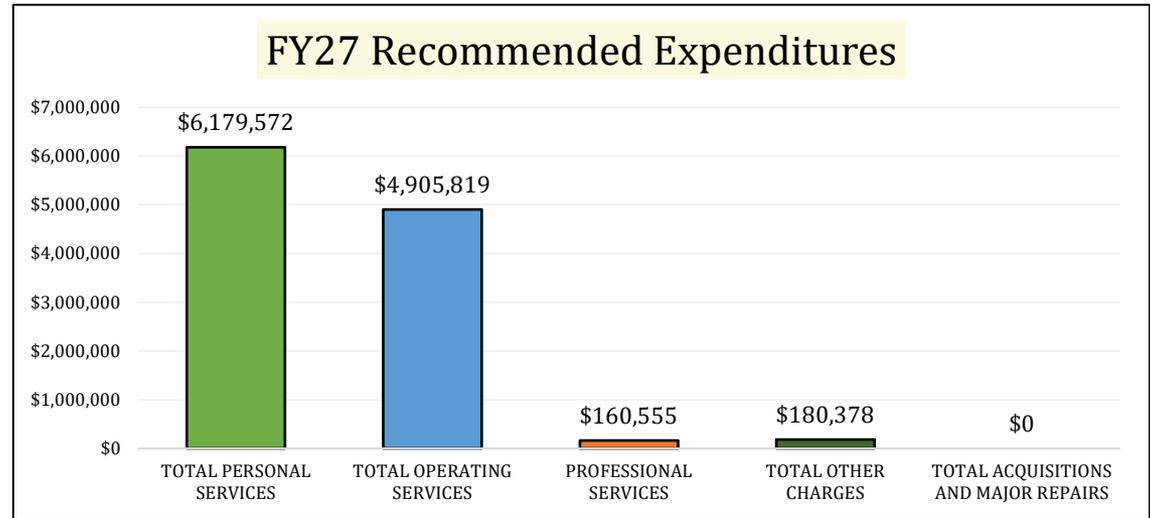


# 19B – 658 Thrive Academy

## Categorical Expenditures

For FY27 Recommended, the largest Expenditure Category is Personal Services, which makes up over 54 percent of Total Expenditures.

The second largest Expenditure Category is Operating Expenses which contributes 43 percent.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$3,184,149	\$3,255,656	\$3,448,472	\$3,668,102	\$219,630
Other Compensation	\$1,282,737	\$1,006,988	\$1,036,666	\$951,988	(\$84,678)
Related Benefits	\$1,307,236	\$1,421,411	\$1,465,602	\$1,559,482	\$93,880
<b>TOTAL PERSONAL SERVICES</b>	<b>\$5,774,122</b>	<b>\$5,684,055</b>	<b>\$5,950,740</b>	<b>\$6,179,572</b>	<b>\$228,832</b>
Travel	\$44,647	\$0	\$44,600	\$44,600	\$0
Operating Services	\$3,860,343	\$4,228,054	\$4,220,429	\$4,274,613	\$54,184
Supplies	\$503,837	\$579,606	\$874,237	\$586,606	(\$287,631)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$4,408,827</b>	<b>\$4,807,660</b>	<b>\$5,139,266</b>	<b>\$4,905,819</b>	<b>(\$233,447)</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$89,455</b>	<b>\$140,555</b>	<b>\$140,555</b>	<b>\$160,555</b>	<b>\$20,000</b>
Other Charges	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$162,393	\$157,995	\$157,995	\$180,378	\$22,383
<b>TOTAL OTHER CHARGES</b>	<b>\$162,393</b>	<b>\$157,995</b>	<b>\$157,995</b>	<b>\$180,378</b>	<b>\$22,383</b>
Acquisitions	\$144,266	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$144,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,579,063</b>	<b>\$10,790,265</b>	<b>\$11,388,556</b>	<b>\$11,426,324</b>	<b>\$37,768</b>



# 19B-658 Thrive Academy

## FY27 Recommended Categorical Expenditures

### Instructional Program

Professional Services	
\$91,898	Student extracurricular activities and classes
\$33,357	Professional Development for teacher and staff training
\$15,300	Legal services
\$20,000	Support Positions
<b>\$160,555</b>	<b>Total Professional Services</b>

Interagency Transfers	
\$87,248	Office of Risk Management (ORM) Premiums
\$47,680	Legislative Auditor Fees
\$35,098	Office of Technology Services (OTS) Fees
\$4,722	Office of State Procurement (OSP) Fees
\$4,981	Uniform Payroll System (UPS) Fees
\$649	Civil Service Fees
<b>\$180,378</b>	<b>Total Interagency Transfers</b>



# 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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$3,292,463	\$3,184,149	\$3,255,656	\$3,668,102
Other Compensation	\$1,211,749	\$1,282,737	\$1,006,988	\$951,988
Related Benefits	\$1,361,955	\$1,307,236	\$1,421,411	\$1,559,482
<b>Total Personal Services</b>	<b>\$5,866,167</b>	<b>\$5,774,122</b>	<b>\$5,684,055</b>	<b>\$6,179,572</b>

Average T.O. Salary = \$73,362

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

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$1,559,482	
UAL payments	\$684,788	44%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$874,694	
Means of Finance	General Fund = 75%	Other = 15%

Employee Demographics	Total	%
<b>Gender</b>		
Female	64	54%
Male	54	46%
<b>Race/Ethnicity</b>		
White	3	3%
Black	110	93%
Other	3	3%
Indian		
Hawaiian/Pacific	1	1%
Declined to State	1	1%
<b>Eligible to Retire within 1 Year</b>	<b>1</b>	<b>1%</b>

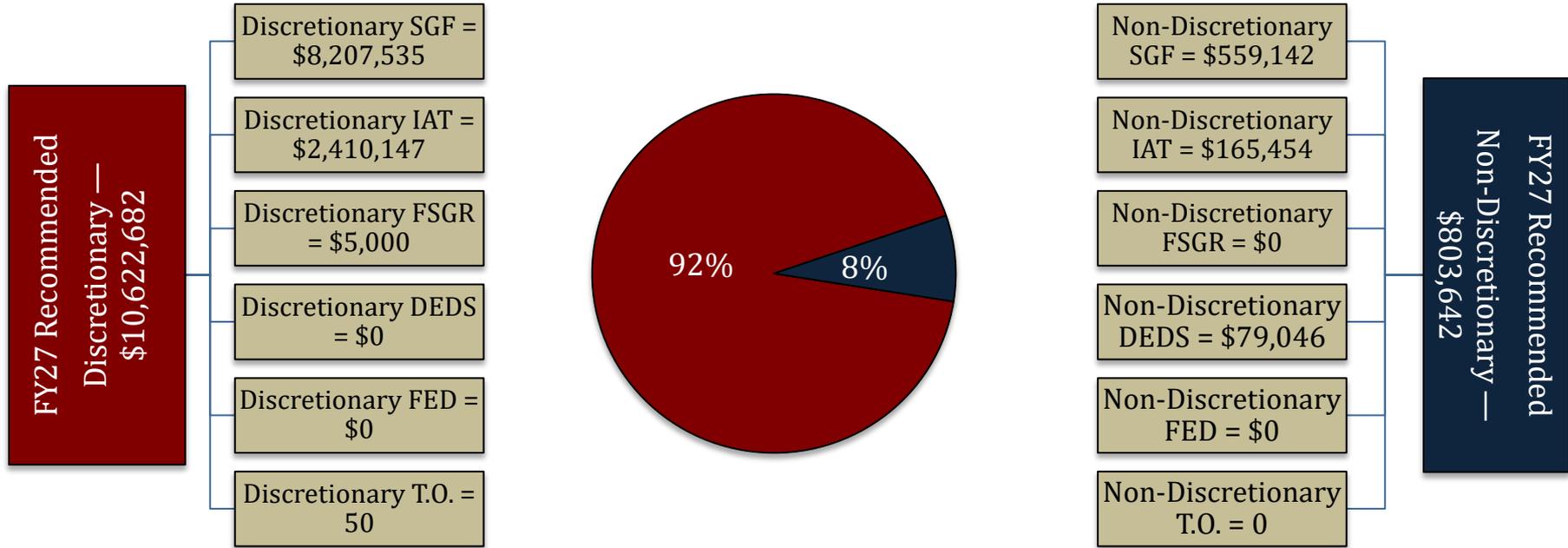
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

No Other Charges  
Positions



# 19B-658 Thrive Academy

## FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 26,557,469	35%
La. School for Math, Science, & the Arts	\$ 11,510,320	15%
<b>Thrive Academy</b>	<b>\$ 10,622,682</b>	<b>14%</b>
École Pointe-au-Chien	\$ 2,419,182	24%
La. Educational Television Authority	\$ 13,871,781	18%
Board of Elementary & Secondary Education	\$ 1,146,692	2%
New Orleans Center for Creative Arts	\$ 10,186,711	13%
<b>Total Discretionary</b>	<b>\$ 76,314,837</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 755,962	94.07%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 47,680	5.93%
<b>Total Non-Discretionary</b>	<b>\$ 803,642</b>	<b>100%</b>

*Constitutional Requirements = Retirement systems UAL, textbooks & instructional materials from the Education Excellence Fund*  
*Unavoidable Obligations = Legislative Auditor Fees*



# 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, 2025, the school serves **60** students from Pre-K to 3rd grade. It plans to add a new grade each year annually to eventually include **Pre-K through 8<sup>th</sup> grade**.

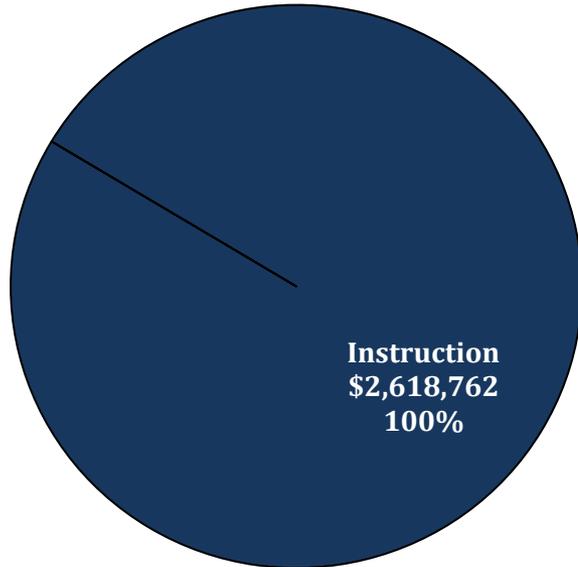




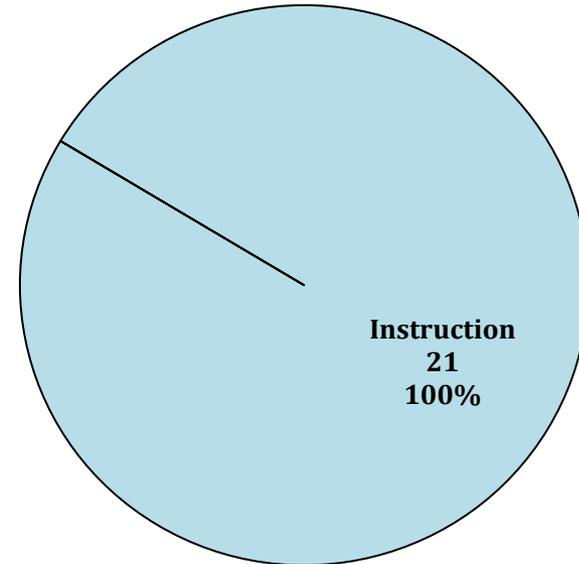
# 19B-659 École Pointe-au-Chien

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

FY27 Recommended Means of Finance by Program



FY27 Recommended Authorized T.O. by Program



Fiscal Year	FY23 Actual	FY24 Actual	FY25 Actual	FY26 EOB	FY27 Rec	FY27 Diff
SGF	\$0	\$467,226	\$996,315	\$1,361,170	\$1,876,982	\$515,812
IAT	\$0	\$96,723	\$95,107	\$380,040	\$741,780	\$361,740
FSGR	\$0	\$0	\$0	\$175,000	\$0	(\$175,000)
Stat Ded	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$0</b>	<b>\$563,949</b>	<b>\$1,091,422</b>	<b>\$1,916,210</b>	<b>\$2,618,762</b>	<b>\$702,552</b>
T.O.	0	8	13	16	21	5



# • 19B-659 École Pointe-au-Chien

## Statewide & Agency-Specific Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,361,170	\$380,040	\$175,000	\$0	\$0	\$1,916,210	16	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$0	\$0	\$0	\$0	\$0	\$0	0	Acquisitions & Major Repairs
\$0	\$0	\$0	\$0	\$0	\$0	0	Annualization of Preamble Section 19 Personal Services reduction in Act 1 of the 2025 RLS
\$0	\$0	\$0	\$0	\$0	\$0	0	Attrition Adjustment
\$0	\$0	\$0	\$0	\$0	\$0	0	Civil Service Fees
\$3,947	\$0	\$0	\$0	\$0	\$3,947	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$0	\$0	\$0	\$0	0	Group Insurance Rate Adjustment for Retirees
\$3,336	\$0	\$0	\$0	\$0	\$3,336	0	Legislative Auditor Fees
\$0	\$0	\$0	\$0	\$0	\$0	0	Market Rate Classified
\$0	\$0	\$0	\$0	\$0	\$0	0	Non-recurring Carryforwards
\$0	\$0	\$0	\$0	\$0	\$0	0	Office of State Procurement
(\$18,644)	\$0	\$0	\$0	\$0	(\$18,644)	0	Office of Technology Services (OTS)
\$0	\$0	\$0	\$0	\$0	\$0	0	Personnel Reductions
\$12,507	\$0	\$0	\$0	\$0	\$12,507	0	Related Benefits Base Adjustment
(\$15,709)	\$0	\$0	\$0	\$0	(\$15,709)	0	Retirement Rate Adjustment
\$11,237	\$0	\$0	\$0	\$0	\$11,237	0	Risk Management
(\$22,482)	\$0	\$0	\$0	\$0	(\$22,482)	0	Salary Base Adjustment
\$0	\$0	\$0	\$0	\$0	\$0	0	State Treasury Fees
\$310	\$0	\$0	\$0	\$0	\$310	0	UPS Fees
(\$25,498)	\$0	\$0	\$0	\$0	(\$25,498)	0	<b>Total Statewide Adjustments</b>
\$0	\$361,740	(\$175,000)	\$0	\$0	\$186,740	0	Other Adjustments
\$541,310	\$0	\$0	\$534	\$0	\$541,844	5	Workload Adjustments
\$1,876,982	\$741,780	\$0	\$534	\$0	\$2,619,296	21	<b>Total FY27 Recommended Budget</b>
\$515,812	\$361,740	(\$175,000)	\$534	\$0	\$703,086	5	<i>Total Adjustments (Statewide and Agency-Specific)</i>



# • 19B-659 École Pointe-au-Chien

## Statewide & Agency-Specific Adjustments Recommended for FY27

Other Adjustments							
State General Fund Direct	Interagency Transfers	Fees and Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$361,740	\$0	\$0	\$0	\$361,740	0	Increases Interagency Transfers from the Minimum Foundation Program as a result of an increase in students.
		(\$175,000)			(\$175,000)	0	Reduces Fees and Self-generated Revenues to align with projected collections.
<b>\$0</b>	<b>\$361,740</b>	<b>(\$175,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$186,740</b>	<b>0</b>	<b>Total Other Adjustments</b>

Workload Adjustments							
State General Fund Direct	Interagency Transfers	Fees and Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$541,310	\$0	\$0	\$0	\$0	\$541,310	5	Provides funding and five (5) authorized T.O. positions for the addition of a fourth grade for Ecole Pointe-au-Chien to cover operational costs and needs required to fund the new school level.
<b>\$541,310</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$541,310</b>	<b>5</b>	<b>Total Workload Adjustments</b>

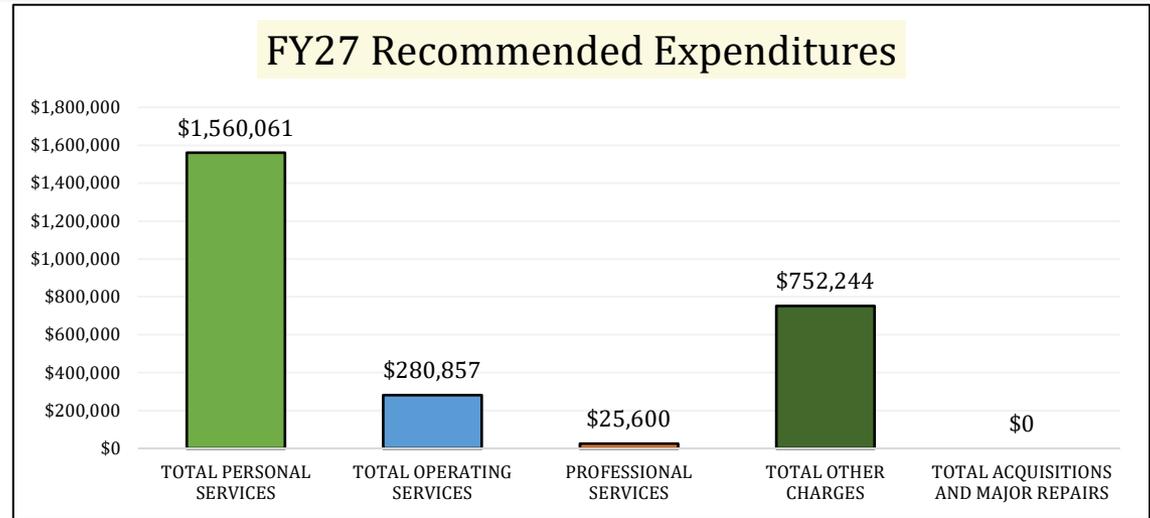


# 19B-659 École Pointe-au-Chien

## Categorical Expenditures

For FY27 Recommended, the largest Expenditure Category is Personal Services, which makes up over 60 percent of Total Expenditures.

The second largest Expenditure Category is Other Charges which contributes 29 percent, funding for instructional materials, supplies and other operating costs.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$695,378	\$941,281	\$941,281	\$1,216,519	\$275,238
Other Compensation	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$210,682	\$276,188	\$276,188	\$343,542	\$67,354
<b>TOTAL PERSONAL SERVICES</b>	<b>\$906,060</b>	<b>\$1,217,469</b>	<b>\$1,217,469</b>	<b>\$1,560,061</b>	<b>\$342,592</b>
Travel	\$0	\$22,500	\$22,500	\$65,805	\$43,305
Operating Services	\$0	\$38,872	\$38,872	\$82,177	\$43,305
Supplies	\$1,136	\$62,505	\$62,505	\$132,875	\$70,370
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,136</b>	<b>\$123,877</b>	<b>\$123,877</b>	<b>\$280,857</b>	<b>\$156,980</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	\$182,674	\$477,326	\$477,326	\$684,067	\$206,741
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,551	\$71,938	\$71,938	\$68,177	(\$3,761)
<b>TOTAL OTHER CHARGES</b>	<b>\$184,225</b>	<b>\$549,264</b>	<b>\$549,264</b>	<b>\$752,244</b>	<b>\$202,980</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>\$1,091,421</b>	<b>\$1,916,210</b>	<b>\$1,916,210</b>	<b>\$2,618,762</b>	<b>\$702,552</b>



# 19B-659 École Pointe-au-Chien

## FY27 Recommended Categorical Expenditures

### Instruction

Professional Services	
\$7,200	Speech therapy services
\$7,200	Special education services
\$5,400	Counseling services
\$3,600	Occupational therapy services
\$2,200	EdGear (Virtual Campus)
<b>\$25,600</b>	<b>Total Professional Services</b>

Other Charges	
\$322,327	Instructional materials for grade level activation including reading kits, digital equipment and supplies
\$361,740	Interagency Transfers from the Minimum Foundation Program
<b>\$684,067</b>	<b>Total Other Charges</b>

Interagency Transfers	
\$39,795	Legislative Auditor Fees
\$14,190	Office of Technology Services (OTS) Fees
\$13,650	Office of Risk Management (ORM) Premiums
\$542	Uniform Payroll System (UPS) Fees
<b>\$68,177</b>	<b>Total Interagency Transfers</b>



# 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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$343,576	\$695,378	\$941,281	\$1,216,519
Other Compensation	\$0	\$0	\$0	\$0
Related Benefits	\$98,137	\$210,682	\$276,188	\$343,542
<b>Total Personal Services</b>	<b>\$441,713</b>	<b>\$906,060</b>	<b>\$1,217,469</b>	<b>\$1,560,061</b>

Average T.O. Salary = \$57,929

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

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$343,542	
UAL payments	\$159,785	47%
Retiree Health Benefits	\$0	
Remaining Benefits*	\$183,757	
Means of Finance	General Fund = 99%	Other = 1%

Employee Demographics	Total	%
<b>Gender</b>		
Female	12	75%
Male	4	25%
<b>Race/Ethnicity</b>		
White	10	63%
Black	1	6%
Indian	5	31%
<b>Eligible to Retire within 1 Year</b>	1	6%

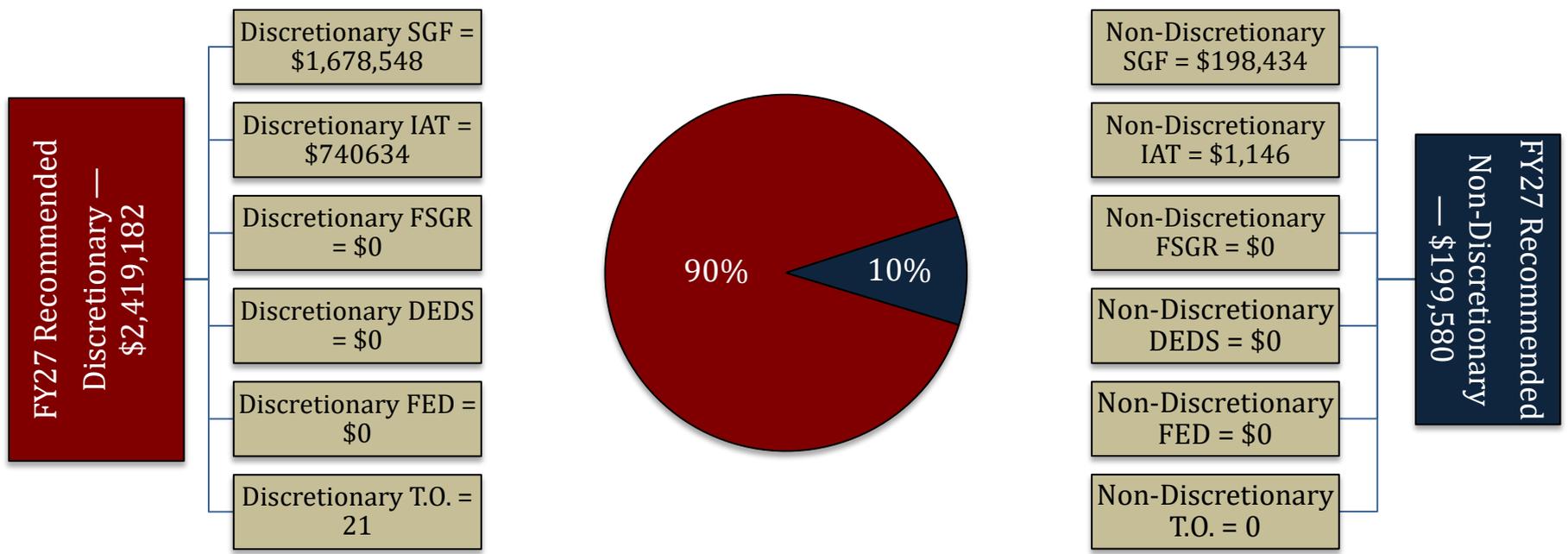
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

No Other Charges Positions



# 19B-659 École Pointe-au-Chien

## FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 26,557,469	35%
La. School for Math, Science, & the Arts	\$ 11,510,320	15%
Thrive Academy	\$ 10,622,682	14%
<b>École Pointe-au-Chien</b>	<b>\$ 2,419,182</b>	<b>24%</b>
La. Educational Television Authority	\$ 13,871,781	18%
Board of Elementary & Secondary Education	\$ 1,146,692	2%
New Orleans Center for Creative Arts	\$ 10,186,711	13%
<b>Total Discretionary</b>	<b>\$ 76,314,837</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 159,785	80.06%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 39,795	19.94%
<b>Total Non-Discretionary</b>	<b>\$ 199,580</b>	<b>100%</b>

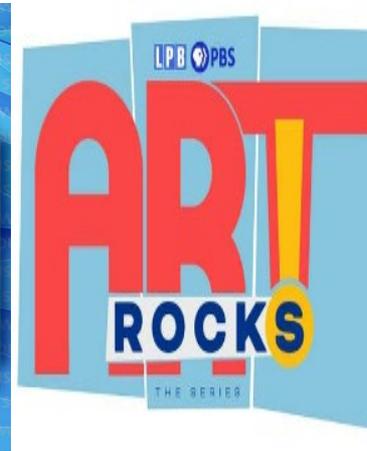
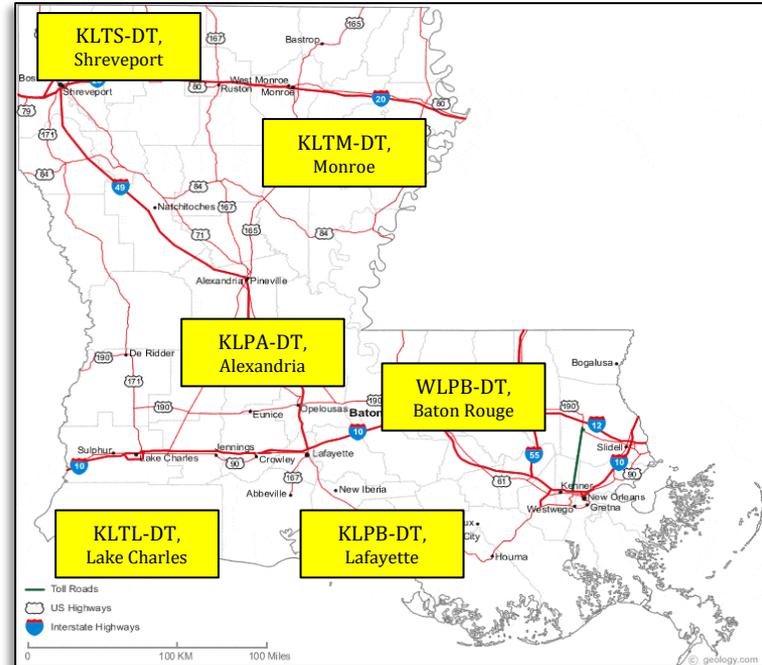
*Constitutional Requirements = Retirement System UAL*  
*Unavoidable Obligations = Legislative Auditor Fees*



# 19B-662 Louisiana 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.

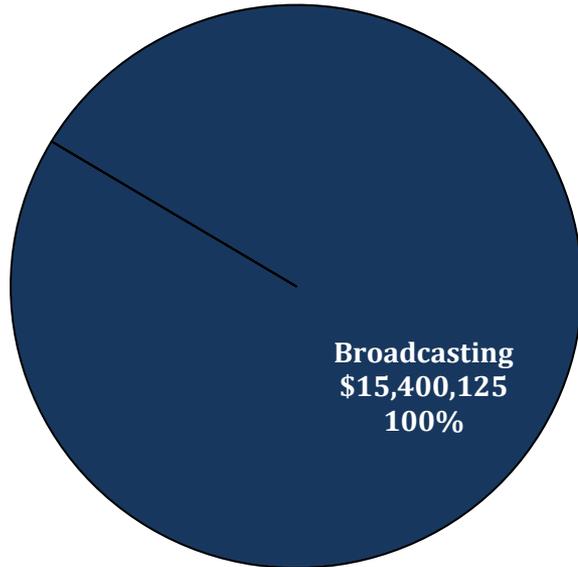




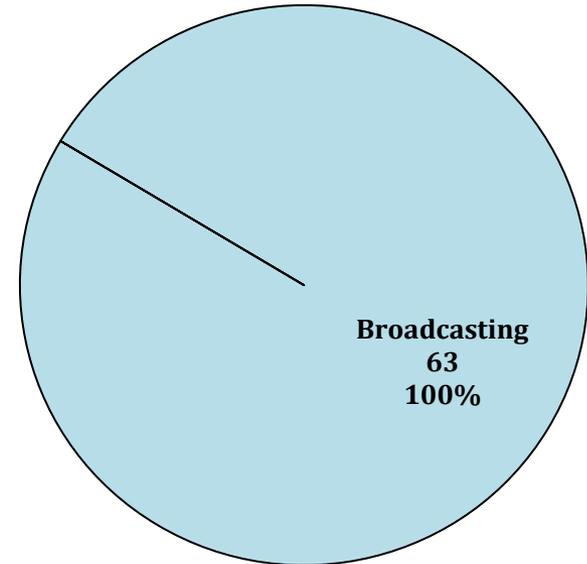
# 19B-662 La. Educational Television Authority

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

FY27 Recommended Means of Finance by Program



FY27 Recommended Authorized T.O. by Program



Fiscal Year	FY23 Actual	FY24 Actual	FY25 Actual	FY26 EOB	FY27 Rec	FY27 Diff
SGF	\$10,261,458	\$11,226,991	\$10,281,446	\$8,783,955	\$12,053,984	\$3,270,029
IAT	\$152,511	\$855,421	\$268,764	\$315,917	\$315,917	\$0
FSGR	\$2,256,483	\$2,144,968	\$2,072,487	\$2,344,201	\$2,241,786	(\$102,415)
Stat Ded	\$75,000	\$137,742	\$448,693	\$1,476,448	\$788,438	(\$688,010)
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$12,745,452</b>	<b>\$14,365,122</b>	<b>\$13,071,390</b>	<b>\$12,920,521</b>	<b>\$15,400,125</b>	<b>\$2,479,604</b>
T.O.	65	65	65	64	63	(1)



# 19B-662 La. Educational Television Authority

## Statewide & Agency-Specific Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$8,783,955	\$315,917	\$2,344,201	\$1,476,448	\$0	\$12,920,521	64	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$5,006,098	\$0	\$0	\$0	\$0	\$5,006,098	0	Acquisitions & Major Repairs
\$0	\$0	\$0	\$0	\$0	\$0	0	Annualization of Preamble Section 19 Personal Services reduction in Act 1 of the 2025 RLS
(\$136,215)	\$0	\$0	\$0	\$0	(\$136,215)	0	Attrition Adjustment
\$0	\$0	(\$36)	\$0	\$0	(\$36)	0	Civil Service Fees
\$28,078	\$0	\$0	\$0	\$0	\$28,078	0	Group Insurance Rate Adjustment for Active Employees
\$22,500	\$0	\$0	\$0	\$0	\$22,500	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$0	\$0	\$0	\$0	0	Legislative Auditor Fees
\$138,785	\$0	\$0	\$0	\$0	\$138,785	0	Market Rate Classified
(\$1,873,818)	\$0	\$0	\$0	\$0	(\$1,873,818)	0	Non-recurring Carryforwards
(\$970)	\$0	\$0	\$0	\$0	(\$970)	0	Office of State Procurement
\$8,633	\$0	\$0	\$0	\$0	\$8,633	0	Office of Technology Services (OTS)
(\$100,280)	\$0	\$0	\$0	\$0	(\$100,280)	(1)	Personnel Reductions
\$14,999	\$0	\$0	\$0	\$0	\$14,999	0	Related Benefits Base Adjustment
(\$64,535)	\$0	\$0	\$0	\$0	(\$64,535)	0	Retirement Rate Adjustment
\$114,440	\$0	(\$102,379)	\$0	\$0	\$12,061	0	Risk Management
\$111,948	\$0	\$0	\$0	\$0	\$111,948	0	Salary Base Adjustment
\$0	\$0	\$0	\$0	\$0	\$0	0	State Treasury Fees
\$366	\$0	\$0	\$0	\$0	\$366	0	UPS Fees
\$3,270,029	\$0	(\$102,415)	\$0	\$0	\$3,167,614	(1)	<b>Total Statewide Adjustments</b>
\$0	\$0	\$0	(\$688,010)	\$0	(\$688,010)	0	Other Adjustments
\$12,053,984	\$315,917	\$2,241,786	\$788,438	\$0	\$15,400,125	63	<b>Total FY27 Recommended Budget</b>
\$3,270,029	\$0	(\$102,415)	(\$688,010)	\$0	\$2,479,604	(1)	<i>Total Adjustments (Statewide and Agency-Specific)</i>



# 19B-662 La. Educational Television Authority Statewide & Agency-Specific Adjustments Recommended for FY27

Other Adjustments							
State General Fund Direct	Interagency Transfers	Fees and Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$688,010)	\$0	(\$688,010)	0	Reduces Statutory Dedications out of the Imagination Library of Louisiana Fund to align with projected revenues.
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$688,010)</b>	<b>\$0</b>	<b>(\$688,010)</b>	<b>0</b>	<b>Total Other Adjustments</b>



# 19B – 662 Louisiana Educational Television Authority Categorical Expenditures

For FY27 Recommended, the largest Expenditure Category is Personal Services, which makes up over 46 percent of Total Expenditures.

The second largest Expenditure Category is Acquisition and Major Repairs which contributes 33 percent.

Other Charges contributes roughly 8 percent, which includes overtime/related benefits for project work, early childhood education programming and expenditures to other state agencies.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$4,296,947	\$4,516,667	\$4,516,667	\$4,576,799	\$60,132
Other Compensation	\$8,888	\$8,888	\$8,888	\$8,888	\$0
Related Benefits	\$2,398,326	\$2,525,172	\$2,525,172	\$2,480,320	(\$44,852)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$6,704,161</b>	<b>\$7,050,727</b>	<b>\$7,050,727</b>	<b>\$7,066,007</b>	<b>\$15,280</b>
Travel	\$797	\$1,207	\$1,207	\$1,207	\$0
Operating Services	\$2,022,163	\$1,958,202	\$1,958,202	\$1,958,202	\$0
Supplies	\$60,178	\$65,517	\$65,517	\$65,517	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$2,083,138</b>	<b>\$2,024,926</b>	<b>\$2,024,926</b>	<b>\$2,024,926</b>	<b>\$0</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$34,655</b>	<b>\$43,375</b>	<b>\$43,375</b>	<b>\$43,375</b>	<b>\$0</b>
Other Charges	\$1,758,800	\$1,518,151	\$1,893,151	\$830,141	(\$1,063,010)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$364,686	\$409,524	\$409,524	\$429,578	\$20,054
<b>TOTAL OTHER CHARGES</b>	<b>\$2,123,486</b>	<b>\$1,927,675</b>	<b>\$2,302,675</b>	<b>\$1,259,719</b>	<b>(\$1,042,956)</b>
Acquisitions	\$1,344,547	\$0	\$1,498,818	\$4,431,098	\$2,932,280
Major Repairs	\$781,403	\$0	\$0	\$575,000	\$575,000
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$2,125,950</b>	<b>\$0</b>	<b>\$1,498,818</b>	<b>\$5,006,098</b>	<b>\$3,507,280</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,071,390</b>	<b>\$11,046,703</b>	<b>\$12,920,521</b>	<b>\$15,400,125</b>	<b>\$2,479,604</b>



# 19B-662 La. Educational Television Authority FY27 Recommended Categorical Expenditures

## Broadcasting

Professional Services	
\$22,375	Maintenance of broadcast licenses
\$21,000	Mandatory annual financial bid audit
<b>\$43,375</b>	<b>Total Professional Services</b>

Other Charges	
\$713,438	Imagination Library of Louisiana Operating Costs
\$75,000	Early Childhood Educational Programming utilizing the Education Excellence Fund (EEF)
\$41,703	Overtime/Related Benefits for project work
<b>\$830,141</b>	<b>Total Other Charges</b>

Acquisitions	
\$2,980,098	KLTL Transmitter and Antenna
\$350,000	Core IT Networking Gear
\$190,000	Video Graphics System
\$650,000	WLPB Transmitter T-Line
\$75,000	Satellite Disk Replacement (KLPB)
\$39,000	Monitoring Equipment
\$80,000	Floor Rewiring
\$32,000	Replacement Vehicle
\$35,000	Broadcast Analyzer
<b>\$4,431,098</b>	<b>Total Acquisitions</b>

Interagency Transfers	
\$276,791	Office of Risk Management (ORM) Premiums
\$97,696	Telephone Fees
\$22,701	Civil Service Fees
\$20,810	Office of Technology Services (OTS) Fees
\$3,869	Uniform Payroll System (UPS) Fees
\$3,000	Office of State Mail - Messenger Mail
\$3,000	Fleet GPS
\$1,711	Office of State Procurement (OSP) Fees
<b>\$429,578</b>	<b>Total Interagency Transfers</b>

Major Repairs	
\$300,000	Parking lot repavement (WLPB)
\$125,000	Roof (KLPA)
\$25,000	Building Painting (KLPA)
\$25,000	Building Painting (KLTS)
\$40,000	Flooring Replacement (KLTS)
\$40,000	Flooring Replacement (KLPA)
\$20,000	Waterline Replacement
<b>\$575,000</b>	<b>Total Major Repairs</b>



# 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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$4,042,490	\$4,296,947	\$4,516,667	\$4,576,799
Other Compensation	\$4,428	\$8,888	\$8,888	\$8,888
Related Benefits	\$2,613,923	\$2,398,326	\$2,525,172	\$2,480,320
<b>Total Personal Services</b>	<b>\$6,660,841</b>	<b>\$6,704,161</b>	<b>\$7,050,727</b>	<b>\$7,066,007</b>

Average T.O. Salary = \$72,466

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

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$2,480,320	
UAL payments	\$980,844	40%
Retiree Health Benefits	\$472,500	
Remaining Benefits*	\$1,026,976	
Means of Finance	General Fund = 73%	Other = 27%

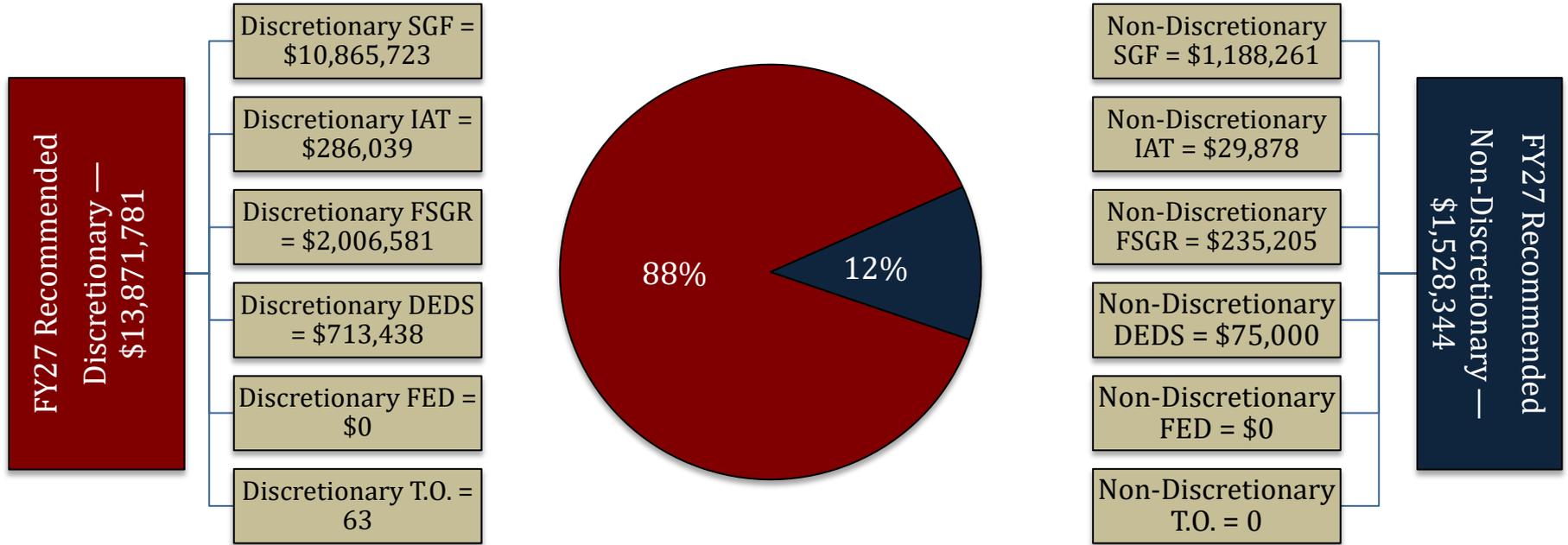
Employee Demographics	Total	%
<b>Gender</b>		
Female	25	43%
Male	33	57%
<b>Race/Ethnicity</b>		
White	42	72%
Black	11	19%
Other	1	2%
Indian		
Hawaiian/Pacific	1	2%
Declined to State	3	5%
<b>Eligible to Retire within 1 Year</b>	11	19%

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

No Other Charges  
Positions



# 19B – 662 Louisiana Educational Television Authority FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 26,557,469	35%
La. School for Math, Science, & the Arts	\$ 11,510,320	15%
Thrive Academy	\$ 10,622,682	14%
École Pointe-au-Chien	\$ 2,419,182	24%
<b>La. Educational Television Authority</b>	<b>\$ 13,871,781</b>	<b>18%</b>
Board of Elementary & Secondary Education	\$ 1,146,692	2%
New Orleans Center for Creative Arts	\$ 10,186,711	13%
<b>Total Discretionary</b>	<b>\$ 76,314,837</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 1,055,844	69.08%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 472,500	30.92%
<b>Total Non-Discretionary</b>	<b>\$ 1,528,344</b>	<b>100%</b>

*Constitutional Requirements = Education Excellence Fund, Retirement System(s) UAL*

*Unavoidable Obligations = Retirees Group Insurance*



# 19B-666 Board of Elementary and Secondary Education

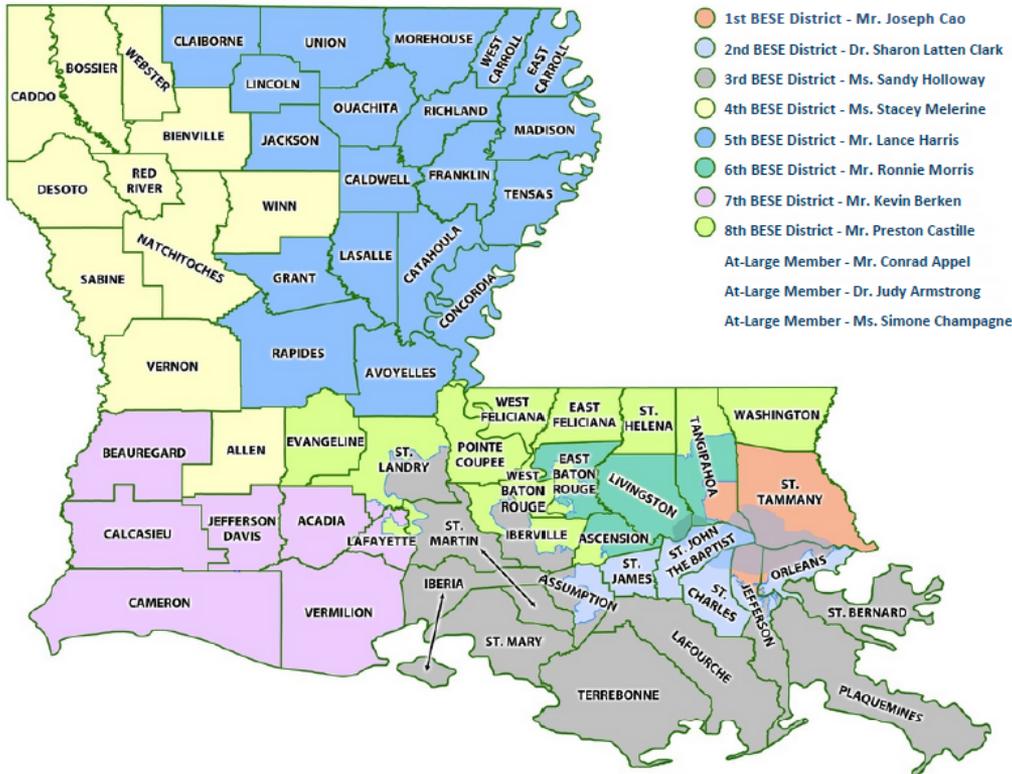
## About BESE

membership, structure, responsibilities and history

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.

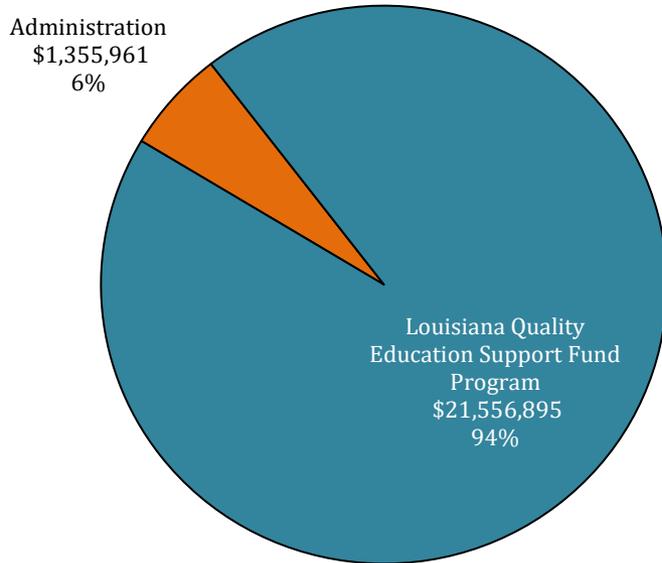
Eight members are elected, one from each of the state's eight BESE districts, three members are appointed by the governor from the state at large, with consent of the Senate. Members shall serve terms of four years, which shall be concurrent with the term of the Governor.



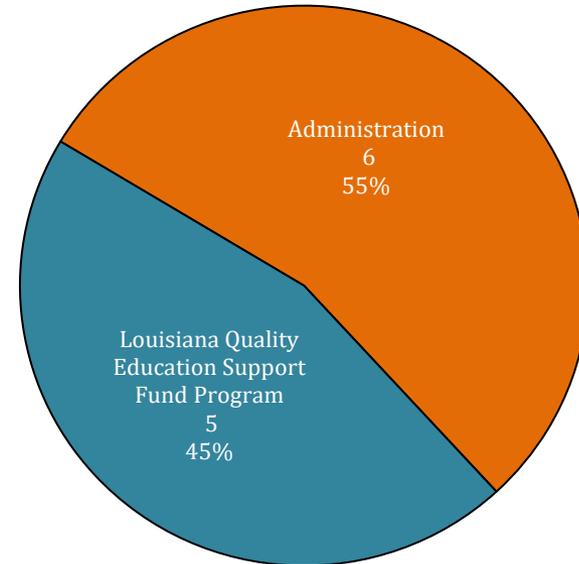


# 19B-666 Board of Elementary and Secondary Education Means of Finance History, Authorized T.O. Positions, and Student Count

FY27 Recommended Means of Finance by Program



FY27 Recommended Authorized T.O. by Program



Fiscal Year	FY23 Actual	FY24 Actual	FY25 Actual	FY26 EOB	FY27 Rec	FY27 Diff
SGF	\$1,148,515	\$1,101,247	\$1,116,045	\$1,182,780	\$1,264,961	\$82,181
IAT	\$0	\$0	\$0	\$0	\$0	\$0
FSGR	\$30,000	\$40,000	\$50,000	\$60,000	\$91,000	\$31,000
Stat Ded	\$12,639,153	\$19,448,059	\$19,434,637	\$21,500,000	\$21,556,895	\$56,895
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$13,817,668</b>	<b>\$20,589,306</b>	<b>\$20,600,682</b>	<b>\$22,742,780</b>	<b>\$22,912,856</b>	<b>\$170,076</b>
T.O.	11	11	11	11	11	0



# 19B-666 Board of Elementary and Secondary Education Statewide Budget Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,182,780	\$0	\$60,000	\$21,500,000	\$0	\$22,742,780	11	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$0	\$0	\$0	\$0	\$0	\$0	0	Acquisitions & Major Repairs
\$0	\$0	\$0	\$0	\$0	\$0	0	Annualization of Preamble Section 19 Personal Services reduction in Act 1 of the 2025 RLS
\$762	\$0	\$0	\$508	\$0	\$1,270	0	Capital Park Security
\$0	\$0	\$0	\$0	\$0	\$0	0	Civil Service Fees
\$2,649	\$0	\$0	\$2,690	\$0	\$5,339	0	Group Insurance Rate Adjustment for Active Employees
\$4,734	\$0	\$0	\$0	\$0	\$4,734	0	Group Insurance Rate Adjustment for Retirees
\$151	\$0	\$0	\$150	\$0	\$301	0	Legislative Auditor Fees
\$17,987	\$0	\$0	\$20,270	\$0	\$38,257	0	Market Rate Unclassified
\$0	\$0	\$0	\$0	\$0	\$0	0	Non-recurring Carryforwards
(\$361)	\$0	\$0	\$0	\$0	(\$361)	0	Office of State Procurement
\$9,262	\$0	\$0	\$0	\$0	\$9,262	0	Office of Technology Services (OTS)
\$4,689	\$0	\$0	\$0	\$0	\$4,689	0	Rent in State-Owned Buildings
\$9,780	\$0	\$0	\$23,056	\$0	\$32,836	0	Related Benefits Base Adjustment
(\$8,351)	\$0	\$0	(\$8,261)	\$0	(\$16,612)	0	Retirement Rate Adjustment
\$12,441	\$0	\$15,000	\$12,440	\$0	\$39,881	0	Risk Management
\$7,800	\$0	\$0	\$6,042	\$0	\$13,842	0	Salary Base Adjustment
\$0	\$0	\$0	\$0	\$0	\$0	0	State Treasury Fees
\$69	\$0	\$0	\$0	\$0	\$69	0	UPS Fees
\$61,612	\$0	\$15,000	\$56,895	\$0	\$133,507	0	<b>Total Statewide Adjustments</b>
\$20,569	\$0	\$16,000	\$0	\$0	\$36,569	0	Other Adjustments
\$1,264,961	\$0	\$91,000	\$21,556,895	\$0	\$22,912,856	11	<b>Total FY27 Recommended Budget</b>
\$82,181	\$0	\$31,000	\$56,895	\$0	\$170,076	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>



# 19B-666 Board of Elementary and Secondary Education Statewide Budget Adjustments Recommended for FY27

Other Adjustments							
State General Fund Direct	Interagency Transfers	Fees and Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$16,000	\$0	\$0	\$16,000	0	Adjusts funding due to an increase in revenues for premiums charged to occupants of property owned by BESE.
\$20,569	\$0	\$0	\$0	\$0	\$20,569	0	Provides additional funding for board member travel for various BESE events that support initiatives and professional development opportunities.
<b>\$20,569</b>	<b>\$0</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,569</b>	<b>0</b>	<b>Total Other Adjustments</b>



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

For FY27 Recommended, the largest Expenditure Category is Total Other Charges, which makes up over 92 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 7 percent.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$901,139	\$965,280	\$965,280	\$1,010,257	\$44,977
Other Compensation	\$72,656	\$115,262	\$115,262	\$115,262	\$0
Related Benefits	\$429,885	\$417,368	\$417,368	\$450,787	\$33,419
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,403,680</b>	<b>\$1,497,910</b>	<b>\$1,497,910</b>	<b>\$1,576,306</b>	<b>\$78,396</b>
Travel	\$74,915	\$56,307	\$56,307	\$76,876	\$20,569
Operating Services	\$42,581	\$48,140	\$66,415	\$66,415	\$0
Supplies	\$20,365	\$11,800	\$11,800	\$11,800	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$137,861</b>	<b>\$116,247</b>	<b>\$134,522</b>	<b>\$155,091</b>	<b>\$20,569</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Charges	\$9,214,852	\$11,053,106	\$11,053,106	\$11,053,106	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$9,838,071	\$10,075,517	\$10,057,242	\$10,128,353	\$71,111
<b>TOTAL OTHER CHARGES</b>	<b>\$19,052,923</b>	<b>\$21,128,623</b>	<b>\$21,110,348</b>	<b>\$21,181,459</b>	<b>\$71,111</b>
Acquisitions	\$6,218	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$6,218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,600,682</b>	<b>\$22,742,780</b>	<b>\$22,742,780</b>	<b>\$22,912,856</b>	<b>\$170,076</b>



# 19B-666 Board of Elementary and Secondary Education FY27 Recommended Categorical Expenditures

## Administration

Interagency Transfers	
\$119,086	Office of Risk Management (ORM) Premiums
\$78,475	Rent in State-owned Buildings (Claiborne Building)
\$45,323	Telephone Fees
\$29,168	Office of Technology Services (OTS) Fees
\$17,953	Division of Administration - Office of Finance and Support Services (OFSS) Fees
\$13,166	Legislative Auditor Fees
\$9,263	State Printing Fees
\$5,660	DOA-HR Fees
\$6,878	Capitol Park Security Fees
\$698	Uniform Payroll System (UPS) Fees
\$131	Office of State Procurement (OSP) Fees
<b>\$325,801</b>	<b>Total Interagency Transfers</b>

## Louisiana Quality Education Support Fund

Other Charges	
\$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
<b>\$11,053,106</b>	<b>Total Other Charges</b>

Interagency Transfers	
\$9,722,478	Funding transferred to Louisiana Department of Education (LDOE) to be allocated to LEAs
\$40,203	Office of Risk Management (ORM) Premiums
\$13,166	Legislative Auditor Fees
\$11,968	Division of Administration Office of Finance and Support Services (OFSS)
\$5,000	Office of Telecommunication Management Fees
\$4,585	Capitol Park Security Fees
\$2,970	DOA-HR Fees
\$1,001	State Printing Fees
\$879	Office of State Procurement (OSP) Fees
\$302	Uniform Payroll System (UPS) Fees
<b>\$9,802,552</b>	<b>Total Interagency Transfers</b>



# 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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$936,241	\$901,139	\$965,280	\$1,010,257
Other Compensation	\$57,728	\$72,656	\$115,262	\$115,262
Related Benefits	\$413,397	\$429,885	\$417,368	\$450,787
<b>Total Personal Services</b>	<b>\$1,407,366</b>	<b>\$1,403,680</b>	<b>\$1,497,910</b>	<b>\$1,576,306</b>

Average T.O. Salary = \$90,696

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

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$450,787	
UAL payments	\$157,657	35%
Retiree Health Benefits	\$99,417	
Remaining Benefits*	\$193,713	
Means of Finance	General Fund = 61%	Other = 39%

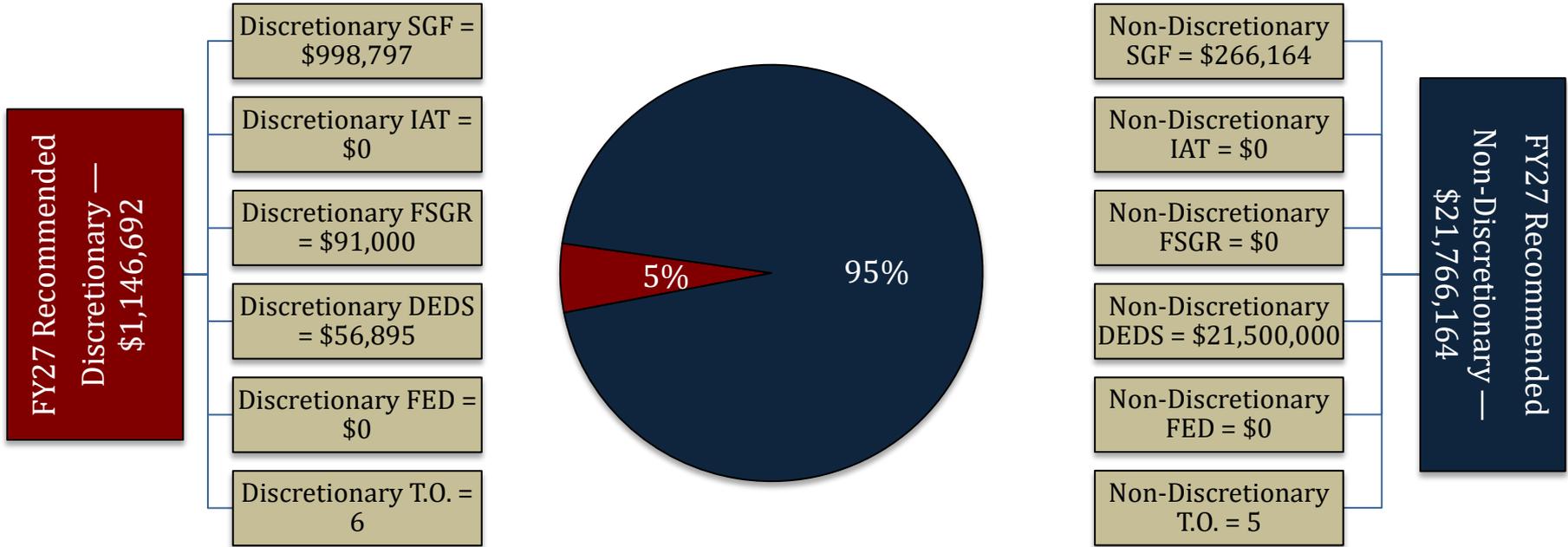
Employee Demographics	Total	%
<b>Gender</b>		
Female	8	80%
Male	2	20%
<b>Race/Ethnicity</b>		
White	1	10%
Black	9	90%
<b>Eligible to Retire within 1 Year</b>	2	20%

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

No Other Charges Positions



# 19B-666 Board of Elementary and Secondary Education FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 26,557,469	35%
La. School for Math, Science, & the Arts	\$ 11,510,320	15%
Thrive Academy	\$ 10,622,682	14%
École Pointe-au-Chien	\$ 2,419,182	24%
La. Educational Television Authority	\$ 13,871,781	18%
<b>Board of Elementary &amp; Secondary Education</b>	<b>\$ 1,146,692</b>	<b>2%</b>
New Orleans Center for Creative Arts	\$ 10,186,711	13%
<b>Total Discretionary</b>	<b>\$ 76,314,837</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 73,787	0.34%
Constitutional Requirements	\$ 21,566,628	99.08%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 125,749	0.58%
<b>Total Non-Discretionary</b>	<b>\$ 21,766,164</b>	<b>100%</b>

*Debt Service = Rent in State-owned Buildings*

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

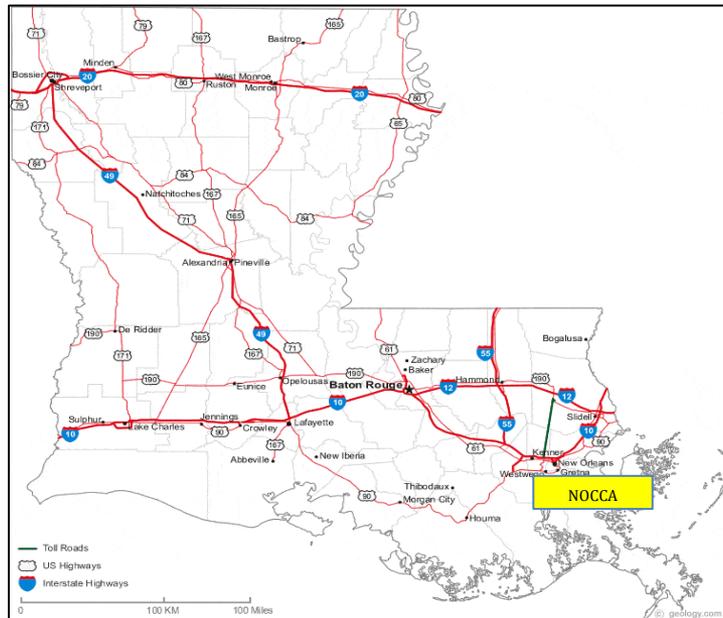
*Unavoidable Obligations = Retirees Group Insurance and Legislative Auditor Fees.*



# 19B-673 New Orleans Center for Creative Arts

NOCCA 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 seven (7) arts disciplines: Culinary Arts, Media Arts, Visual Arts, Dance, Music, Creative Writing, and Theatre.

As of October 1, 2025, the center serves 234 full-time and 179 part-time students.

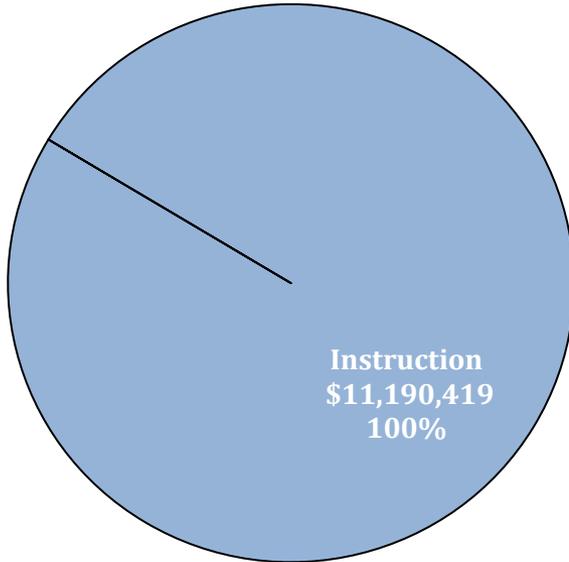




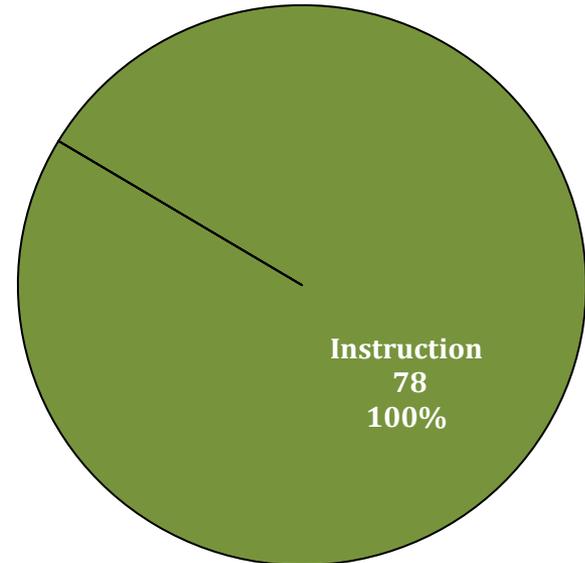
# 19B-673 New Orleans Center for Creative Arts

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

FY27 Recommended Means of Finance by Program



FY27 Recommended Authorized T.O. by Program



Fiscal Year	FY23 Actual	FY24 Actual	FY25 Actual	FY26 EOB	FY27 Rec	FY27 Diff
SGF	\$6,896,209	\$7,149,527	\$7,164,602	\$8,163,074	\$8,472,494	\$309,420
IAT	\$2,353,159	\$2,718,703	\$2,651,467	\$2,656,307	\$2,637,751	(\$18,556)
FSGR	\$0	\$0	\$0	\$0	\$0	\$0
Stat Ded	\$0	\$0	\$0	\$80,594	\$80,174	(\$420)
Federal	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Budget</b>	<b>\$9,249,368</b>	<b>\$9,868,230</b>	<b>\$9,816,069</b>	<b>\$10,899,975</b>	<b>\$11,190,419</b>	<b>\$290,444</b>
T.O.	79	79	79	79	78	(1)



# 19B-673 New Orleans Center for Creative Arts Statewide Budget Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$8,163,074	\$2,656,307	\$0	\$80,594	\$0	\$10,899,975	79	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$370,000	\$0	\$0	\$0	\$0	\$370,000	0	Acquisitions & Major Repairs
(\$73,195)	\$0	\$0	\$0	\$0	(\$73,195)	0	Attrition Adjustment
(\$60,629)	\$0	\$0	\$0	\$0	(\$60,629)	0	Capital Police
\$592	\$0	\$0	\$0	\$0	\$592	0	Civil Service Fees
					\$36,463		
\$36,463	\$0	\$0	\$0	\$0	\$36,463	0	Group Insurance Rate Adjustment for Active Employees
\$9,519	\$0	\$0	\$0	\$0	\$9,519	0	Group Insurance Rate Adjustment for Retirees
\$485	\$0	\$0	\$0	\$0	\$485	0	Legislative Auditor Fees
\$16,679	\$0	\$0	\$0	\$0	\$16,679	0	Market Rate Classified
(\$499,692)	(\$18,556)	\$0	\$0	\$0	(\$518,248)	0	Non-recurring Carryforwards
\$776	\$0	\$0	\$0	\$0	\$776	0	Office of State Procurement
\$5,120	\$0	\$0	\$0	\$0	\$5,120	0	Office of Technology Services (OTS)
(\$74,500)	\$0	\$0	\$0	\$0	(\$74,500)	(1)	Personnel Reductions
\$128,269	\$0	\$0	\$0	\$0	\$128,269	0	Related Benefits Base Adjustment
(\$89,954)	\$0	\$0	\$0	\$0	(\$89,954)	0	Retirement Rate Adjustment
\$66,907	\$0	\$0	\$0	\$0	\$66,907	0	Risk Management
\$55,663	\$0	\$0	\$0	\$0	\$55,663	0	Salary Base Adjustment
\$0	\$0	\$0	\$0	\$0	\$0	0	State Treasury Fees
\$173	\$0	\$0	\$0	\$0	\$173	0	UPS Fees
(\$107,324)	(\$18,556)	\$0	\$0	\$0	(\$125,880)	(1)	<b>Total Statewide Adjustments</b>
\$416,744	\$0	\$0	(\$420)	\$0	\$416,324	0	Other Adjustments
\$8,472,494	\$2,637,751	\$0	\$80,174	\$0	\$11,190,419	78	<b>Total FY27 Recommended Budget</b>
\$309,420	(\$18,556)	\$0	(\$420)	\$0	\$290,444	(1)	<i>Total Adjustments (Statewide and Agency-Specific)</i>



# 19B-673 New Orleans Center for Creative Arts

## Agency-Specific Budget Adjustments Recommended for FY27

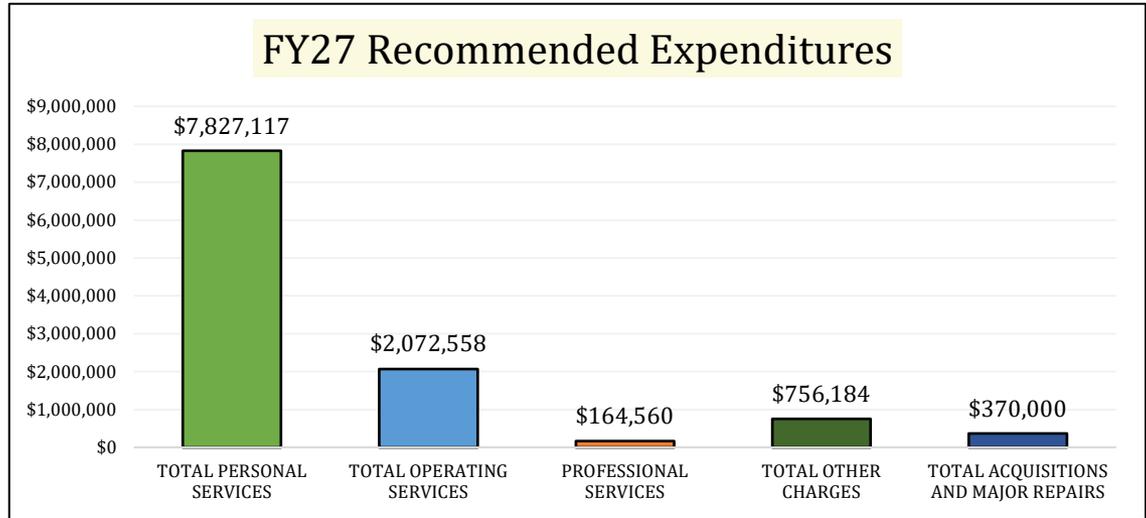
Other Adjustments							
State General Fund Direct	Interagency Transfers	Fees and Self-Generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	(\$420)	\$0	(\$420)	0	Adjusts Statutory Dedications out of the Education Excellence Fund based on the most recent Revenue Estimating Conference (REC) forecast.
\$276,444	\$0	\$0	\$0	\$0	\$276,444	0	Provides additional funding for classroom and facility supplies and maintenance necessary to keep the new building operating at an acceptable, safe level for students, faculty, and staff.
\$40,000	\$0	\$0	\$0	\$0	\$40,000	0	Provides funding for a Human Resource (HR) contract to modernize current HR system.
\$100,300	\$0	\$0	\$0	\$0	\$100,300	0	Provides funding for the continued support of specialized part-time instructors and increased outreach efforts.
<b>\$416,744</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$420)</b>	<b>\$0</b>	<b>\$416,324</b>	<b>0</b>	<b>Total Other Adjustments</b>



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

For FY27 Recommended, the largest Expenditure Category is Personal Services, which makes up over 70 percent of Total Expenditures.

The second largest Expenditure Category is Total Operating Expenses which contributes 19 percent. It includes the maintenance, upkeep, repair of several buildings, and a lease agreement for a classroom space across the street from the existing campus.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$5,413,114	\$5,315,792	\$5,493,200	\$5,454,417	(\$38,783)
Other Compensation	\$88,047	\$170,771	\$170,771	\$240,771	\$70,000
Related Benefits	\$2,017,283	\$2,046,918	\$2,084,202	\$2,131,929	\$47,727
<b>TOTAL PERSONAL SERVICES</b>	<b>\$7,518,444</b>	<b>\$7,533,481</b>	<b>\$7,748,173</b>	<b>\$7,827,117</b>	<b>\$78,944</b>
Travel	\$8,547	\$8,547	\$8,547	\$38,847	\$30,300
Operating Services	\$1,222,952	\$1,471,345	\$1,822,526	\$1,717,369	(\$105,157)
Supplies	\$274,611	\$286,342	\$336,479	\$316,342	(\$20,137)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,506,110</b>	<b>\$1,766,234</b>	<b>\$2,167,552</b>	<b>\$2,072,558</b>	<b>(\$94,994)</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$104,497</b>	<b>\$124,560</b>	<b>\$124,560</b>	<b>\$164,560</b>	<b>\$40,000</b>
Other Charges	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$606,534	\$742,760	\$742,760	\$756,184	\$13,424
<b>TOTAL OTHER CHARGES</b>	<b>\$606,534</b>	<b>\$742,760</b>	<b>\$742,760</b>	<b>\$756,184</b>	<b>\$13,424</b>
Acquisitions	\$1,465	\$0	\$0	\$0	\$0
Major Repairs	\$79,018	\$0	\$116,930	\$370,000	\$253,070
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$80,483</b>	<b>\$0</b>	<b>\$116,930</b>	<b>\$370,000</b>	<b>\$253,070</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,816,069</b>	<b>\$10,167,035</b>	<b>\$10,899,975</b>	<b>\$11,190,419</b>	<b>\$290,444</b>



# 19B-673 New Orleans Center for Creative Arts FY27 Recommended Categorical Expenditures

## Instruction

Professional Services	
\$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
\$40,000	Human Resource (HR) contract
<b>\$164,560</b>	<b>Total Professional Services</b>

Interagency Transfers	
\$354,054	Capitol Police Fees
\$326,736	Office of Risk Management (ORM) Premiums
\$44,102	Office of Technology Services (OTS) Fees
\$20,902	Legislative Auditor Fees
\$4,855	Uniform Payroll System (UPS) Fees
\$3,124	Civil Service Fees
\$2,411	Office of State Procurement (OSP) Fees
<b>\$756,184</b>	<b>Total Interagency Transfers</b>

Major Repairs	
\$75,000	Fire Alarm Systems upgrade
\$70,000	Siding Replacement
\$65,000	Fire Suppression Systems Backflow Preventers
\$60,000	HVAC Repair
\$55,000	Roof Repairs
\$45,000	Sewerage Ventilation
<b>\$370,000</b>	<b>Total Major Repairs</b>



# 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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$5,225,209	\$5,413,114	\$5,315,792	\$5,454,417
Other Compensation	\$182,757	\$88,047	\$170,771	\$240,771
Related Benefits	\$2,121,148	\$2,017,283	\$2,046,918	\$2,131,929
<b>Total Personal Services</b>	<b>\$7,529,114</b>	<b>\$7,518,444</b>	<b>\$7,533,481</b>	<b>\$7,827,117</b>

Average T.O. Salary = \$67,466

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

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$2,131,929	
UAL payments	\$700,713	33%
Retiree Health Benefits	\$201,919	
Remaining Benefits*	\$1,229,297	
Means of Finance	General Fund = 85%	Other = 15%

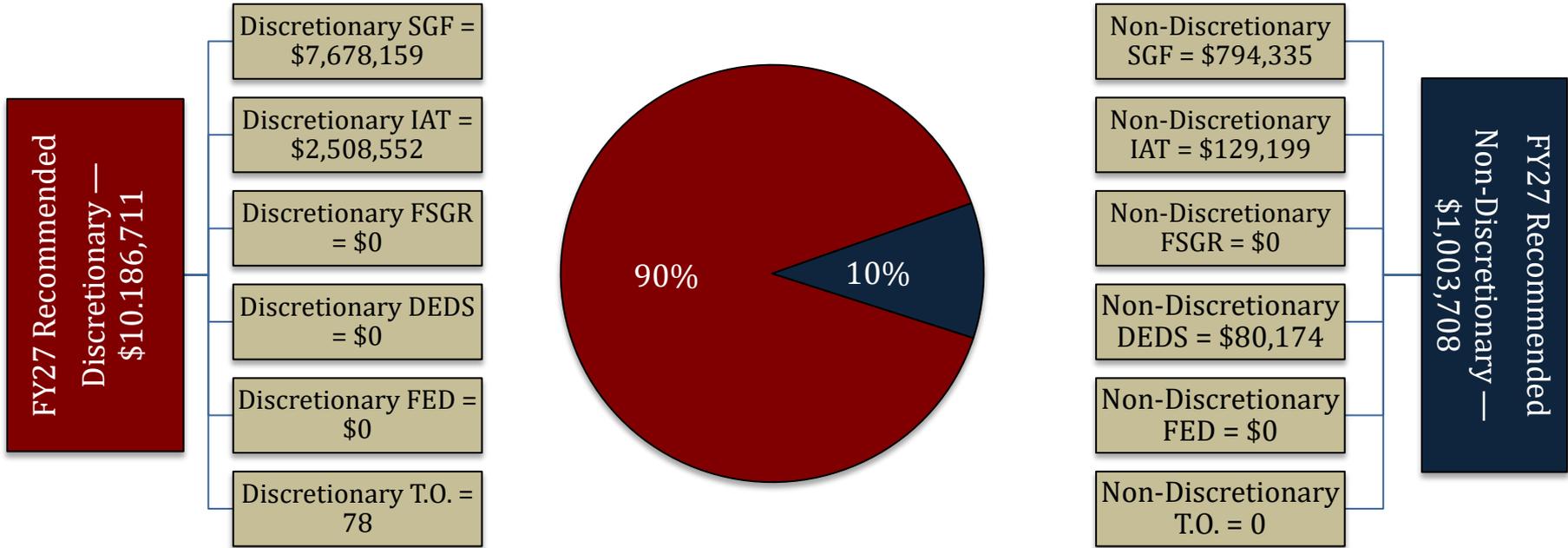
Employee Demographics	Total	%
<b>Gender</b>		
Female	67	64%
Male	38	36%
<b>Race/Ethnicity</b>		
White	61	58%
Black	32	30%
Other	8	8%
Indian		
Hawaiian/Pacific	4	4%
<b>Eligible to Retire within 1 Year</b>	<b>8</b>	<b>8%</b>

\* 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.

No Other Charges Positions



# 19B-673 New Orleans Center for Creative Arts FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Special School District	\$ 26,557,469	35%
La. School for Math, Science, & the Arts	\$ 11,510,320	15%
Thrive Academy	\$ 10,622,682	14%
École Pointe-au-Chien	\$ 2,419,182	24%
La. Educational Television Authority	\$ 13,871,781	18%
Board of Elementary & Secondary Education	\$ 1,146,692	2%
<b>New Orleans Center for Creative Arts</b>	<b>\$ 10,186,711</b>	<b>13%</b>
<b>Total Discretionary</b>	<b>\$ 76,314,837</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 780,887	77.80%
Due to Court Order	\$ -	0.00%
Unavoidable Obligations	\$ 222,821	22.20%
<b>Total Non-Discretionary</b>	<b>\$ 1,003,708</b>	<b>100%</b>

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