

Representative Jerome Zeringue
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Fiscal Year 2024 Executive Budget Review Department of Education

House Committee on Appropriations
House Fiscal Division

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TABLE OF CONTENTS



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All data and figures were obtained from the governor's Fiscal Year 2023-2024 Executive Budget and Supporting Documents provided by the Office of Planning and Budget within the Division of Administration along with House Bill 1 of the 2023 Regular Session, unless otherwise noted.

<https://www.doa.la.gov/doa/opb/budget-documents/>

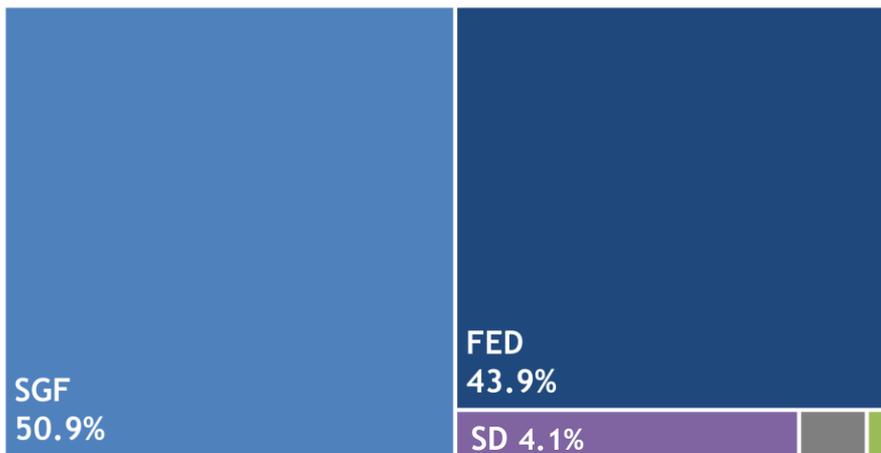
Topic	Page
Budget Recommendation FY 24	3
Department Organization	4
Historical Spending & Budget	5
Prior Year Actual Spending FY 22	7
Existing Operating Budget FY 23	9
Sources of Funding	10
Funding Comparison	11
Expenditure Recommendation	12
Expenditure History	13
Expenditure Comparison	14
Discretionary Expenses	17
Personnel Information	19
Turnover History	20
19 - 678 State Activities	21
19 - 681 Subgrantee Assistance	27
19 - 682 Recovery School District	33
19 - 695 Minimum Foundation Program	39
19 - 697 Non - Public Educational Assistance	46
Department Contacts	49
General Department Information	50

FY24 BUDGET RECOMMENDATION

Total Funding = \$8,236,667,476

Means of Finance		
State General Fund	\$	4,195,304,063
Interagency Transfers		66,052,418
Fees & Self-generated		22,877,195
Statutory Dedications		334,959,401
Federal Funds		3,617,474,399
Total	\$	8,236,667,476

Program Funding & Authorized Positions		
	<i>Amount</i>	<i>Positions</i>
State Activities	\$ 351,994,413	493
Subgrantee Assistance	3,611,903,100	0
Recovery School District	32,360,276	0
Minimum Foundation Program	4,219,714,908	0
Non Public Assistance	20,694,779	0
Total	\$ 8,236,667,476	493



DEPARTMENT ORGANIZATION

State Activities

Administrative Support

District Support

Auxiliary Account

Subgrantee Assistance

Non-Federal Support

Federal Support

Recovery School District

Instruction

Construction

Minimum Foundation Program

Nonpublic Educational Assistance

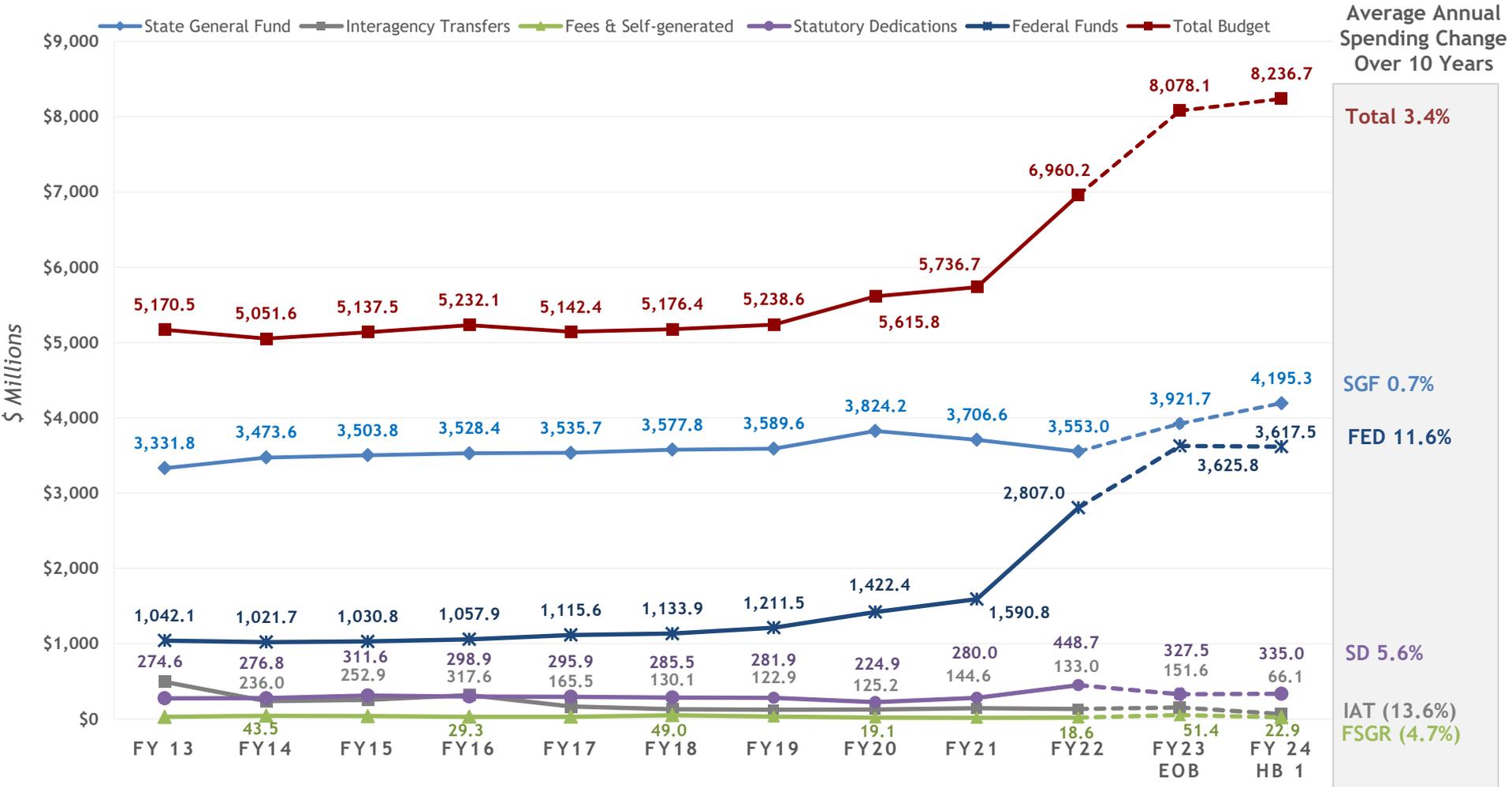
Required Services

School Lunch Salary Supplement

Textbook Administration

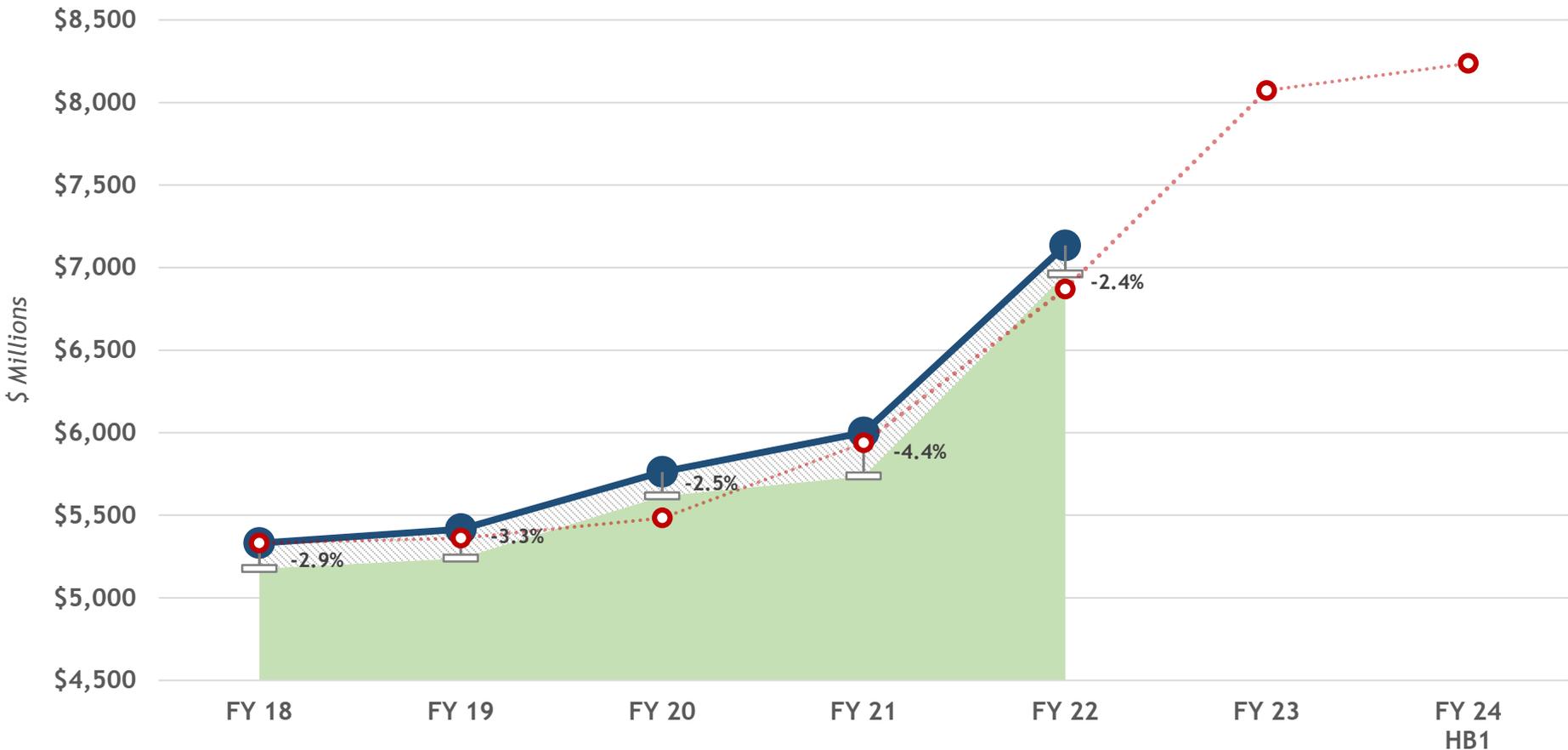
Textbooks

HISTORICAL SPENDING



HISTORICAL BUDGET

Actual Spending Final Budget Beginning Budget



PRIOR YEAR ACTUALS FY 22

Means of Finance	Final Budget <i>(w/o FY23 carryfwd)</i>	Amount Spent	Unspent Authority	Unspent Authority %	Unspent % by MOF
General Fund	\$ 3,562,719,653	\$ 3,552,952,537	\$ 9,767,116	0.3%	5.7%
Interagency Transfers	174,114,715	133,018,418	41,096,297	23.6%	24.1%
Self-generated	33,780,363	18,576,307	15,204,056	45.0%	8.9%
Statutory Dedications	449,453,644	448,654,627	799,017	0.2%	0.5%
Federal	2,910,412,214	2,807,023,872	103,388,342	3.6%	60.7%
FY 22 Total	\$ 7,130,480,589	\$ 6,960,225,761	\$ 170,254,828	2.4%	100.0%

<i>Historical Total Unspent Budget Authority</i>	Final Budget	Amount Spent	Unspent Authority	Unspent %	
	FY21 Total	\$ 6,000,774,904	\$ 5,736,654,931	\$ 264,119,973	4.4%
	FY20 Total	5,762,248,748	5,615,838,125	146,410,623	2.5%
	FY19 Total	5,414,657,718	5,238,601,478	176,056,240	3.3%
	3 Year Avg.	\$ 5,725,893,790	\$ 5,530,364,845	\$ 195,528,945	3.4%

PRIOR YEAR ACTUALS FY 22

Were projected revenues collected?

Were collected revenues spent?

	Final Budget <i>(w/o FY23 carryfwd)</i>	Revenue Collections	Difference
SGF	\$ 3,562,719,653	\$ 3,562,719,653	\$ 0
IAT	174,114,715	132,979,357	(41,135,358)
FSGR	33,780,363	18,580,214	(15,200,149)
SD	449,453,644	470,689,359	21,235,715
FED	2,910,412,214	2,806,441,190	(103,971,024)
Total	\$ 7,130,480,589	\$ 6,991,409,773	\$ (139,070,816)

	Revenue Collections	Expenditures	Difference
SGF	\$ 3,562,719,653	\$ 3,552,952,537	\$ (9,767,116)
IAT	132,979,357	133,018,418	39,061
FSGR	18,580,214	18,576,307	(3,907)
SD	470,689,359	448,654,627	(22,034,732)
FED	2,806,441,190	2,806,676,242	235,052
Total	\$ 6,991,409,773	\$ 6,959,878,131	\$ (31,531,642)

Funding reflects the Special School District transfer pursuant to ACT 468 of 2021 RS

The department collected \$139 M less than the FY 22 final budget. The majority of excess budget authority was in State Activities and Subgrantee Assistance due to federal grant programs. The primary source of under collections in FSGR and IAT revenues is associated with insurance proceeds in the Recovery School District and State Activities for fees and licenses while the over collection in statutory dedications in the Support Education is out of the Louisiana First Fund (SELF) in the Minimum Foundation Program.

The department collected \$22 million more in FY 22 in the Minimum Foundation Program primarily associated with changes in means of financing in the SELF statutory dedications. The \$9.8 M of unspent state general fund was accounted for across State Activities, Subgrantee Assistance, and The Minimum Foundation Program.

EXISTING OPERATING BUDGET FY 23

The FY 2022-23 Existing Operating Budget (EOB) was frozen on December 1, 2022. This point-in-time reference is used in both the Executive Budget and the General Appropriations Bill.

Means of Finance	Appropriation	Mid-Year Adjustments	Existing Operating Budget
General Fund	\$ 3,917,739,242	\$ 4,010,000	\$ 3,921,749,242
Interagency Transfers	151,626,614	0	151,626,614
Self-generated Revenue	51,408,019	0	51,408,019
Statutory Dedications	326,250,844	1,250,000	327,500,844
Federal	3,625,784,982	0	3,625,784,982
Total	\$ 8,072,809,701	\$ 5,260,000	\$ 8,078,069,701

Budget Adjustments From Appropriation to EOB

July	August	September	October	November
No Change	\$4 M associated with funding carried forward in Subgrantee Assistance pursuant to ACT 170 of the 2022 R.S. operating expenses and educational programs	No Change	No Change	\$1.3 M Statutory Dedications in Subgrantee Assistance out of the Geaux Teach Fund for student scholarships in teacher preparation programs

SOURCES OF FUNDING

Interagency Transfers \$66.1 M	Self-generated Revenue \$22.9 M	Statutory Dedications \$335 M	Federal Funds \$3.6 B
<ul style="list-style-type: none"> • Louisiana Quality Education Support Fund 8(g) from the BESE • Governor’s Emergency Education Relief II (GEER) from Division of Administration • TANF from the Department of Children and Family Services for LA-4 Early Childhood Program 	<ul style="list-style-type: none"> • Teacher Certification Fees • Carl Perkins Secondary Vocational Education funding from the community college system • Insurance proceeds from settlements with various sources 	<ul style="list-style-type: none"> • \$191 M - Lottery Proceeds Fund • \$102.7 M - Support Education in Louisiana First Fund • \$25.2 M - Early Childhood Education Fund • \$15.9 M - Education Excellence Fund • \$65,510 - Litter Abatement and Education Fund 	<ul style="list-style-type: none"> • School, Child and Adult Food and Nutrition Programs to provide basic nutrition to eligible participants • Title I, Part A, to improve the teaching and learning of children from low-income families • Individuals with Disabilities Education Act (IDEA) to ensure all children with disabilities age 3 - 21 are provided special education services • Child Care Development Fund Block Grant (CCDF) to provide child care assistance, licensing, and quality improvement • Title II - Improving Teacher Quality funds used to provide professional development to teachers in the core academic subjects • 21st Century Community Learning Centers • Elementary and Secondary School Emergency Relief Fund (ESSER) and ARPA

FUNDING COMPARISON

Means of Finance	FY22	FY23	FY24	Change		Change	
	Actual Expenditures	Existing Operating Budget 12/1/22	HB1 Budget	Existing Operating Budget to HB1		Actual Expenditures to HB1	
SGF	\$ 3,552,952,537	\$ 3,921,749,242	\$ 4,195,304,063	\$ 273,554,821	7.0%	\$ 642,351,526	18.1%
IAT	133,018,418	151,626,614	66,052,418	(85,574,196)	(56.4%)	(66,966,000)	(50.3%)
FSGR	18,576,307	51,408,019	22,877,195	(28,530,824)	(55.5%)	4,300,888	23.2%
Stat Ded	448,654,627	327,500,844	334,959,401	7,458,557	2.3%	(113,695,226)	(25.3%)
Federal	2,807,023,872	3,625,784,982	3,617,474,399	(8,310,583)	(0.2%)	810,450,527	28.9%
Total	\$ 6,960,225,761	\$ 8,078,069,701	\$ 8,236,667,476	\$ 158,597,775	2.0%	\$ 1,276,441,715	18.3%

Significant funding changes compared to the FY 23 Existing Operating Budget

State General Fund

- \$196.5 M increase from a \$2,000 and \$1,000 pay raise for certificated teachers and support personnel
- \$51.7 M increase for the Child Care Assistance Program (CCAP) initiatives
- \$20 M increase for LA-4 support and TANF means of to replace the loss of TANF dollars received from DCFS
- (\$5.3 M) decrease associated with standard statewide adjustments including based adjustments for salaries and related benefits for the project FY24 need

Interagency Transfers

- (\$85.6 M) decrease primarily due means of finance changes associated with the following :
 - (\$55 M) decrease across various means of finance associated with grants in RSD
 - (\$20 M) decrease for means of financing substitution in LA-4 support and TANF
 - (\$10.6 M) decrease of excess budget authority in the RSD

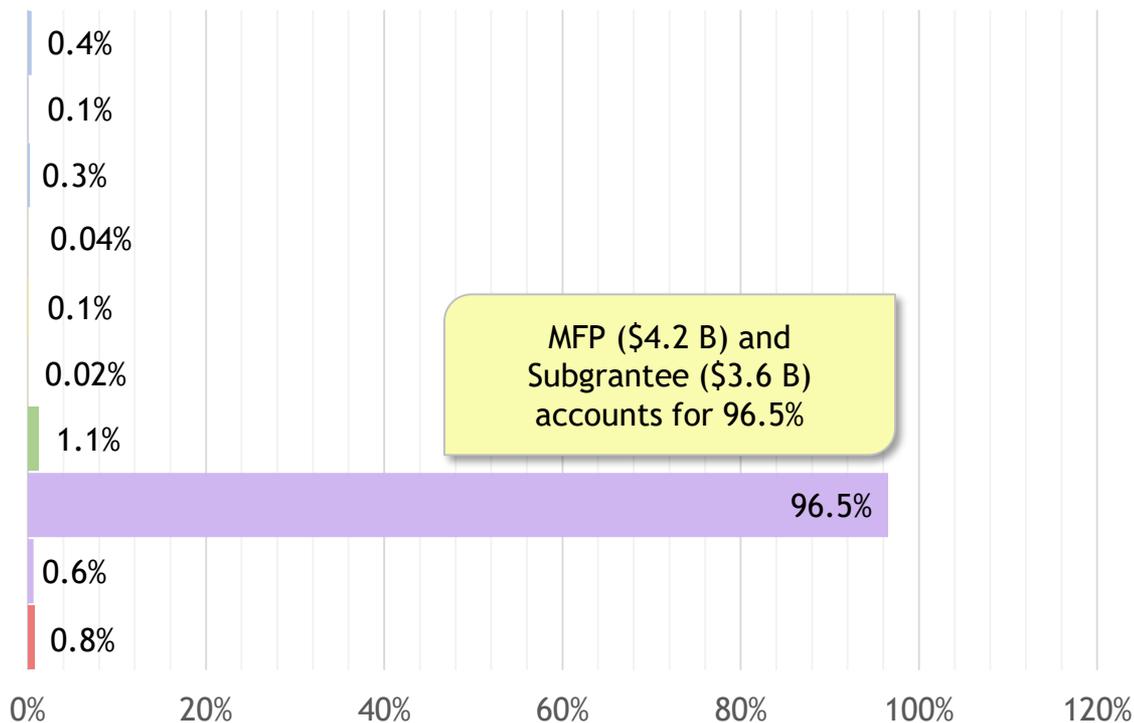
Fees and Self-generated

- (\$28.5 M) decrease of associated with closeout of construction phase project in the RSD

EXPENDITURE RECOMMENDATION FY 24

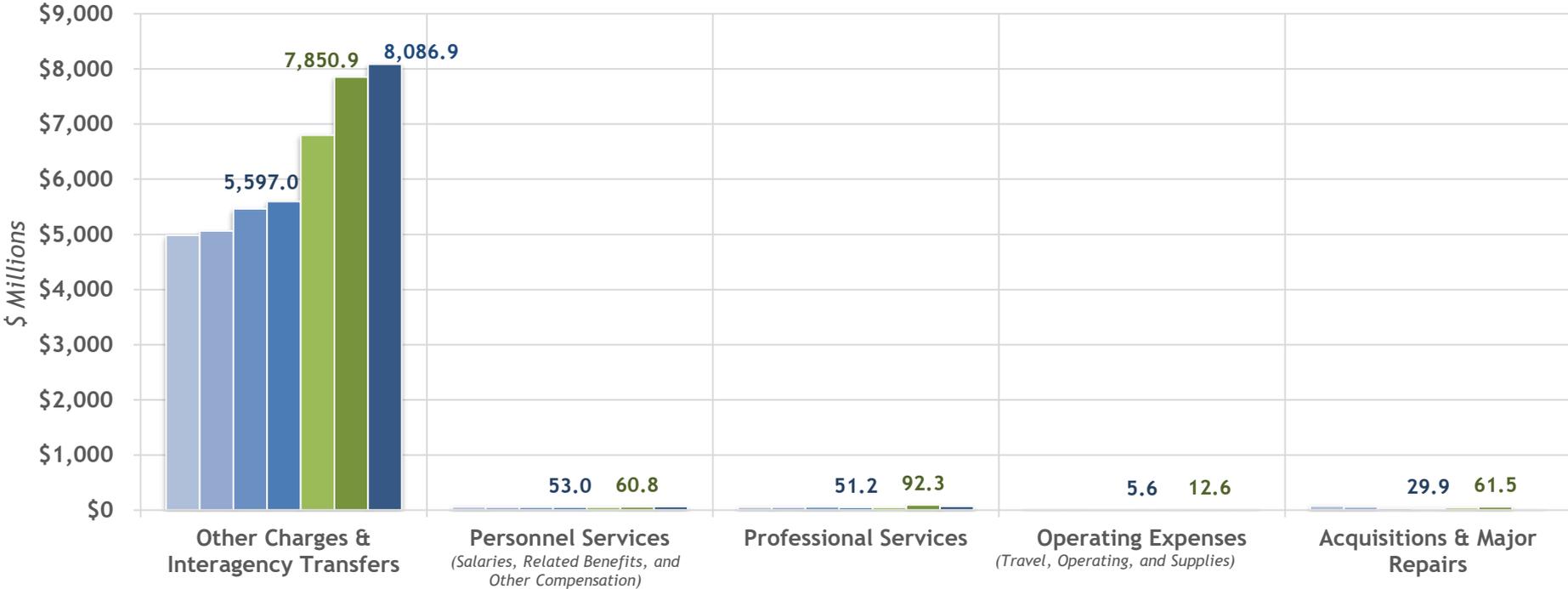
Total Budget = \$8,236,667,476

Expenditure Category	
Salaries	\$ 35,051,560
Other Compensation	5,671,422
Related Benefits	21,699,127
Travel	3,136,700
Operating Services	8,060,614
Supplies	1,450,191
Professional Services	68,188,169
Other Charges	7,999,283,970
Interagency Transfers	87,625,723
Acquisitions/Repairs	6,500,000
Total	\$ 8,236,667,476



EXPENDITURE HISTORY

Fiscal Year: **Actual Expenditures** 2018 2019 2020 2021 2022 **Budgeted Amount** 2023 EOB 2024 HB1



5 Year Average Spending per Expenditure Category

\$5.6 B : 97.1%	\$54.8 M : 1.0%	\$53.7 M : 1.0%	\$7.3 M : <1%	\$48.4 M : <1%
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EXPENDITURE COMPARISON

Expenditure Category	FY22 Actual Expenditures	FY23 Existing Operating Budget 12/1/22	FY24 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Salaries	\$ 31,780,079	\$ 34,207,693	\$ 35,051,560	\$ 843,867	2.5%	\$ 3,271,481	10.3%
Other Compensation	4,509,906	5,808,782	5,671,422	(137,360)	(2.4%)	1,161,516	25.8%
Related Benefits	18,174,121	20,770,862	21,699,127	928,265	4.5%	3,525,006	19.4%
Travel	1,027,557	3,131,160	3,136,700	5,540	0.2%	2,109,143	205.3%
Operating Services	6,373,366	8,050,614	8,060,614	10,000	0.1%	1,687,248	26.5%
Supplies	778,851	1,449,446	1,450,191	745	0.1%	671,340	86.2%
Professional Services	52,307,902	92,299,341	68,188,169	(24,111,172)	(26.1%)	15,880,267	30.4%
Other Charges	6,735,345,076	7,764,054,384	7,999,283,970	235,229,586	3.0%	1,263,938,894	18.8%
Interagency Transfers	64,230,770	86,821,574	87,625,723	804,149	0.9%	23,394,953	36.4%
Acquisitions/Repairs	45,698,133	61,475,845	6,500,000	(54,975,845)	(89.4%)	(39,198,133)	(85.8%)
Total	\$ 6,960,225,761	\$ 8,078,069,701	\$ 8,236,667,476	\$ 158,597,775	2.0%	\$ 1,276,441,715	18.3%

SIGNIFICANT EXPENDITURE CHANGES FY 24

Compared to the FY 23 Existing Operating Budget

Personnel Services	Other Charges	Acquisitions/Repairs	Professional Services
<ul style="list-style-type: none">• \$1.6 M net increase in salaries and related benefits to adjust for routine changes for the salary base, position conversions, classified staff pay, and historical attrition	<ul style="list-style-type: none">• \$235 M increase in State Activities and Subgrantee Assistance and MFP to receive project funds and other department initiatives and teacher pay raises	<ul style="list-style-type: none">• (\$54.9 M) decrease associated with the Recovery School District (RSD) construction program closeout	<ul style="list-style-type: none">• (\$24.1 M) decrease associated with the Recovery School District (RSD) construction program closeout

OTHER CHARGES/INTERAGENCY TRANSFERS

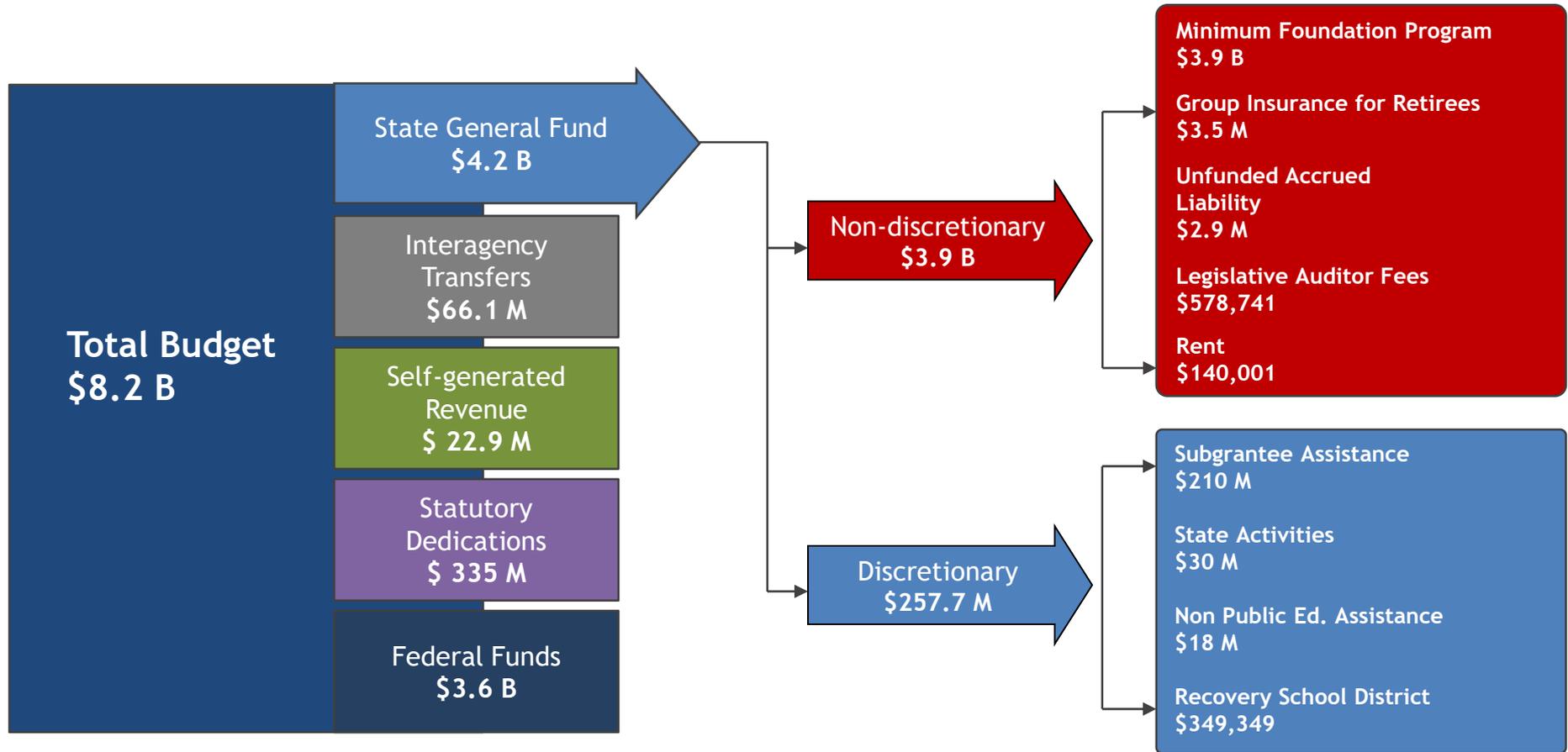
Other Charges

Amount	Description
\$ 4,219,714,908	Minimum Foundation Program
1,721,382,960	COVID-19 Response
693,762,577	Nutrition/School Lunch Salary Supplement
529,396,300	Title I, Title II, Title IV, and Other Grants
357,074,527	Other Department Assistance Programs
335,208,702	Early Childhood
52,798,642	Professional Development (IDEA)
46,253,189	Student Scholarships for Educational Excellence Program
30,000,000	Comprehensive Literacy State Development
10,816,924	Nonpublic Required Services
2,875,241	Non Public Textbooks and Textbooks Admin
\$ 7,999,283,970	Total Other Charges

Interagency Transfers

Amount	Description
\$ 35,000,000	Governor's Emergency Education Relief (GEER)
31,464,432	Office of Technology Services (OTS)
1,522,007	Rent/Maintenance in State-Owned Buildings
456,268	Office of Risk Management (ORM)
599,488	Legislative Auditor
213,969	Civil Service
213,143	Indirect Costs
211,292	Capitol Park Security/Capitol Police
188,175	Printing costs
121,544	Office of State Procurement
120,987	Division of Administrative Law (DAL)
34,459	Uniform Payroll System
26,707	Topographic Mapping Program
5,619	State Treasury Fees
17,447,633	Department Initiatives
\$87,625,723	Total Interagency Transfers

DISCRETIONARY EXPENSES FY 24



Figures may not add precisely due to rounding

DEPARTMENT OF EDUCATION FEDERAL

Federal Sources		
Source	Amount	% of Total
American Rescue Plan Act	\$1.7 billion	47%
Other Fed	\$1.9 billion	53%
Total Budget	\$3.6 Billion	100%

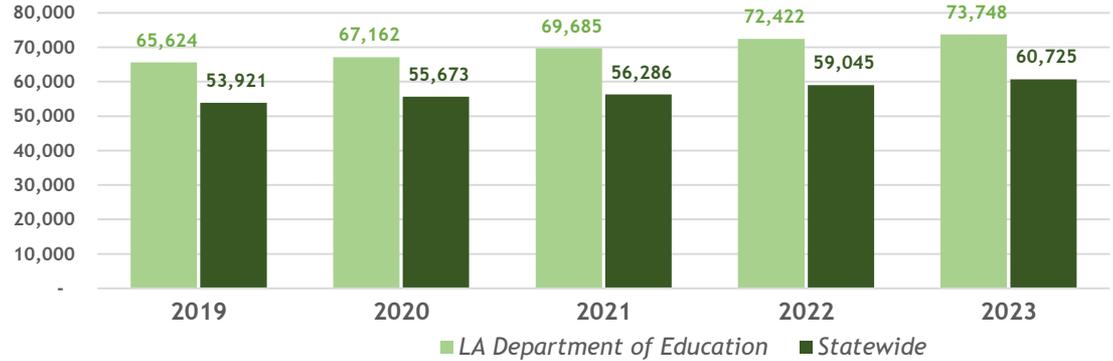
FY 24 Executive Budget		
Source	Amount	% of Total
State Activities	\$300 million	8.3%
Subgrantee Assistance	\$3.3 billion	91.7%
Total Budget	\$3.6 B	100%

PERSONNEL INFORMATION

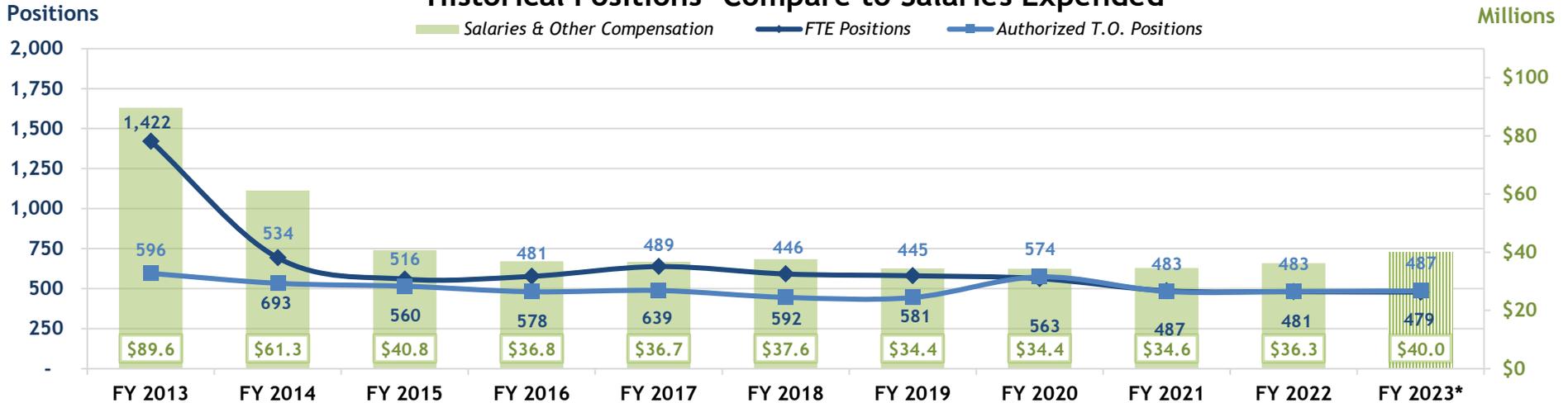
FY 2024 Recommended Positions

493	Total Authorized T.O. Positions (459 Classified, 34 Unclassified)
0	Authorized Other Charges Positions
48	Non-T.O. FTE Positions
68	Vacant Positions (January 30, 2023)

Historical Average Salary



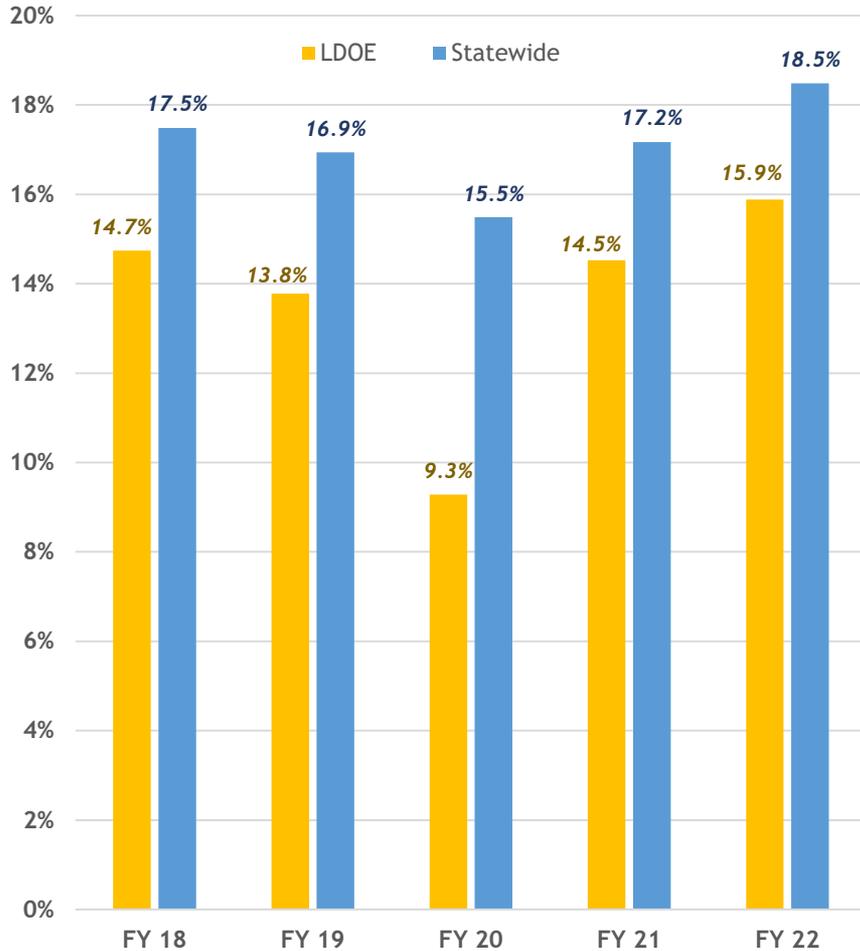
Historical Positions¹ Compare to Salaries Expended



¹ FTE Source: Dept. of Civil Service Weekly Report on State Employment

* Existing Operating Budget on 12/1/22

TURNOVER HISTORY



Top Positions Vacated FY 2022

Position	Number of Employees	Separations	Turnover Rate
Educational Program Consultant 3	73	9	12.3%
Licensing Consultant	8	5	62.5%
Accountant 3	2	5	250.0%
Educational Program Consultant 5-A	32	4	12.5%
Social Service Analyst 1	4	3	75.0%

STATE ACTIVITIES

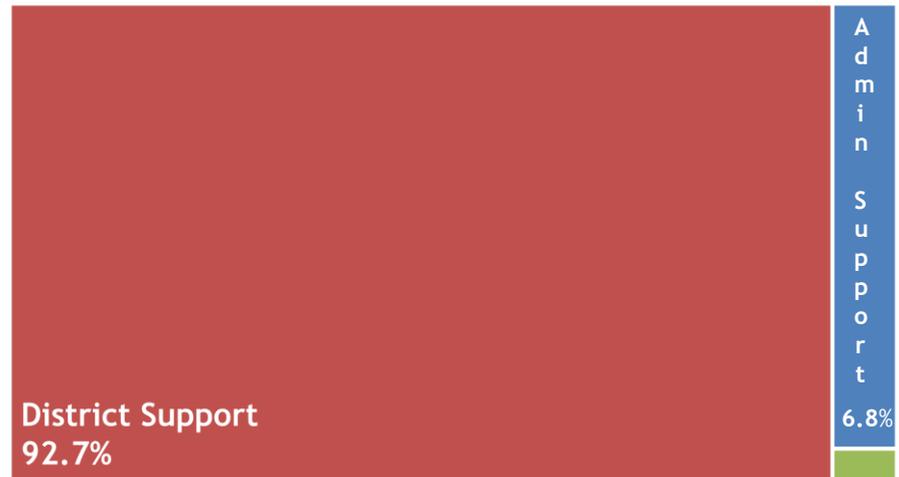
FY 24 Budget Recommendation

Total Budget = \$351,994,413

Means of Finance		
State General Fund	\$	37,377,098
Interagency Transfers		7,939,651
Fees & Self-generated		7,049,246
Statutory Dedications		62,510
Federal Funds		299,565,908
Total	\$	351,994,413



Program Funding & Authorized Positions			
		Amount	Positions
Administrative Support	\$	23,857,549	94
District Support		326,354,708	389
Auxiliary Account		1,782,156	10
Total	\$	351,994,413	493



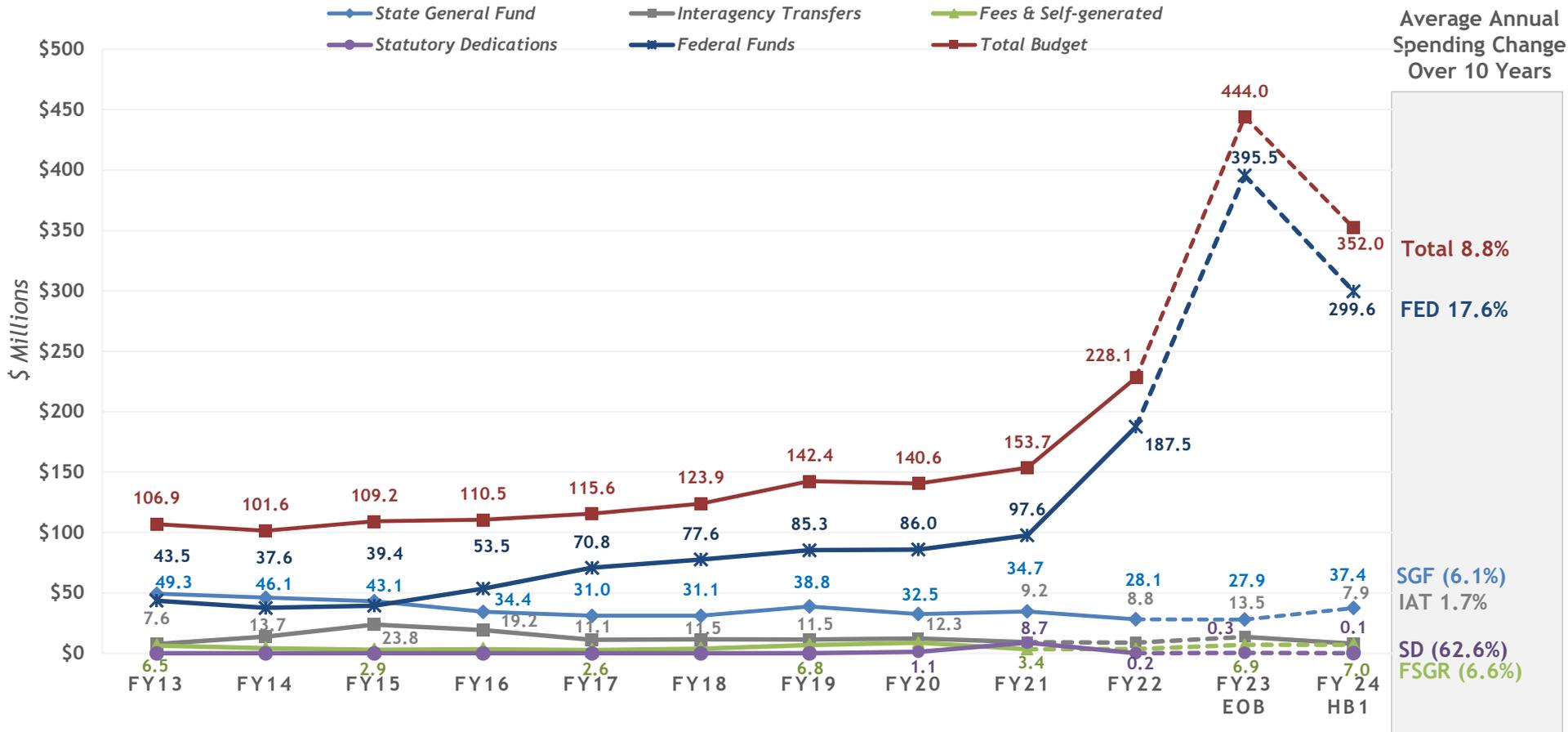
STATE ACTIVITIES

Sources of Funding

Interagency Transfers \$7.9 M	Self-generated Revenue \$7 M	Statutory Dedications \$62,510	Federal Funds \$299.6 M
<ul style="list-style-type: none">• Funding from BESE from the Louisiana Quality Education Support Fund 8(g)• Indirect costs received from other DOE agencies for administrative support services	Child Care Center Licensing Fees, Child Care Development Fund (CCDF), American College Testing (ACT), Kellog Foundation, Stranahan Foundation, Carl D. Perkins funds, teacher certifications, and French Dual Language Fund	\$62,510 - Litter Abatement and Education Account These funds are derived from motor vehicle licenses, plates, and fines	<ul style="list-style-type: none">• Food and Nutrition Services• District Support Administration• American Rescue Plan Act of 2021• Elementary and Secondary School Emergency Relief Fund (ESSER)• Governor's Emergency Educational Relief Fund (GEER)• Non-covid grants for various initiatives

STATE ACTIVITIES

Historical Spending



STATE ACTIVITIES

Funding Comparison

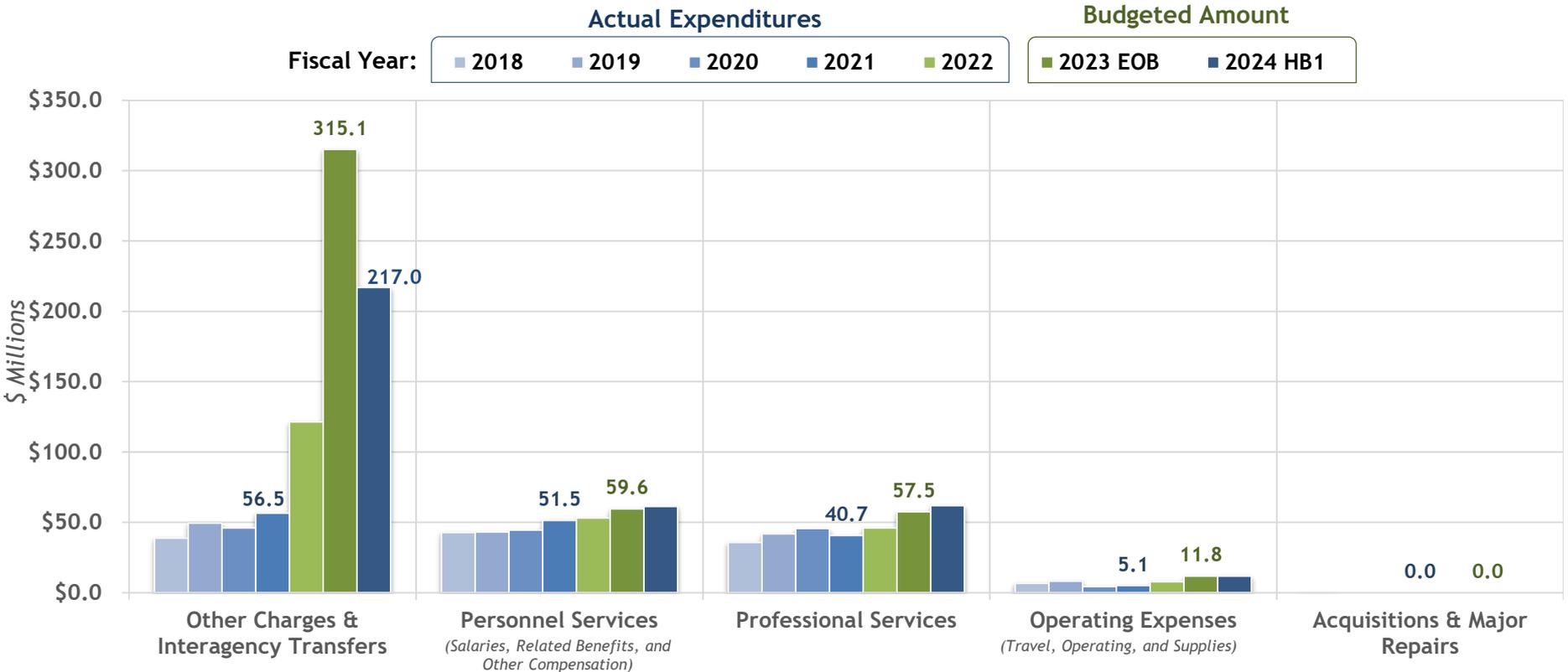
Means of Finance	FY22 Actual Expenditures	FY23 Existing Operating Budget 12/1/22	FY24 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 28,092,808	\$ 27,862,999	\$ 37,377,098	\$ 9,514,099	34.1%	\$ 9,284,290	33.0%
IAT	8,849,776	13,453,827	7,939,651	(5,514,176)	(41.0%)	(910,125)	(10.3%)
FSGR	3,506,605	6,944,824	7,049,246	104,422	1.5%	3,542,641	101.0%
Stat Ded	151,122	263,914	62,510	(201,404)	(76.3%)	(88,612)	(58.6%)
Federal	187,508,332	395,486,899	299,565,908	(95,920,991)	(24.3%)	112,057,576	59.8%
Total	\$ 228,108,643	\$ 444,012,463	\$ 351,994,413	\$ (92,018,050)	(20.7%)	\$ 123,885,770	54.3%

Significant funding changes compared to the FY 23 Existing Operating Budget

State General Fund	Interagency Transfers	Federal Funds
\$9.5 M increase primarily associated with literacy and testing support	(\$5.5 M) decrease primarily associated with removal of the excess budget authority to align with historical collations	(\$96 M) decrease primarily attributed to grant funding being removed for the following: <ul style="list-style-type: none"> • (\$61.6 M) decrease of CARES Act federal grants funding • (\$17.1 M) decrease of CRRSA federal grants funding • (\$10 M) decrease for ESSER federal grant funding

STATE ACTIVITIES

Expenditure History



Average Spending per Expenditure Category

\$62.4 M : 39.6%

\$46.9 M : 29.8%

\$42 M : 26.6%

\$6.4 M : 4.1%

\$0.0 : 0.0%

STATE ACTIVITIES

Expenditure Comparison

Expenditure Category	FY22		FY23		FY24		Change	
	Actual Expenditures	Existing Operating Budget 12/1/22	Existing Operating Budget 12/1/22	HB1 Budget	Existing Operating Budget to HB1	Change to HB1	Actual Expenditures to HB1	Change to HB1
Personnel Services	\$ 53,060,554	\$ 59,631,904	\$ 59,631,904	\$ 61,317,823	\$ 1,685,919	2.8%	\$ 8,257,269	15.6%
Operating Expenses	7,737,635	11,783,692	11,783,692	11,799,977	16,285	0.1%	4,062,342	52.5%
Professional Services	45,967,804	57,475,809	57,475,809	61,901,341	4,425,532	7.7%	15,933,537	34.7%
Other Charges	121,342,650	315,121,058	315,121,058	216,975,272	(98,145,786)	(31.1%)	95,632,622	78.8%
Acquisitions/Repairs	0	0	0	0	0	0.0%	0	0.0%
Total	\$ 228,108,643	\$ 444,012,463	\$ 444,012,463	\$ 351,994,413	\$ (92,018,050)	(20.7%)	\$ 123,885,770	54.3%

Significant Expenditure changes compared to the FY 23 Existing Operating Budget

Personnel Services

\$1.6 M net increase for salaries and related benefits base adjustments including 5 authorized positions, classified staff pay, and routine changes such as attrition and the removal of funding for 27th pay period

Professional Services

\$4.4 M increase due to means of financing changes for assessments (testing) contracts to the school districts

Other Charges

(\$98.1 M) primarily associated with:

- (\$61.6 M) decrease of CARES Act federal grant funding
- (\$17.1 M) decrease of CRRSA federal grants funding
- (\$10 M) decrease for ESSER federal grant funding

SUBGRANTEE ASSISTANCE

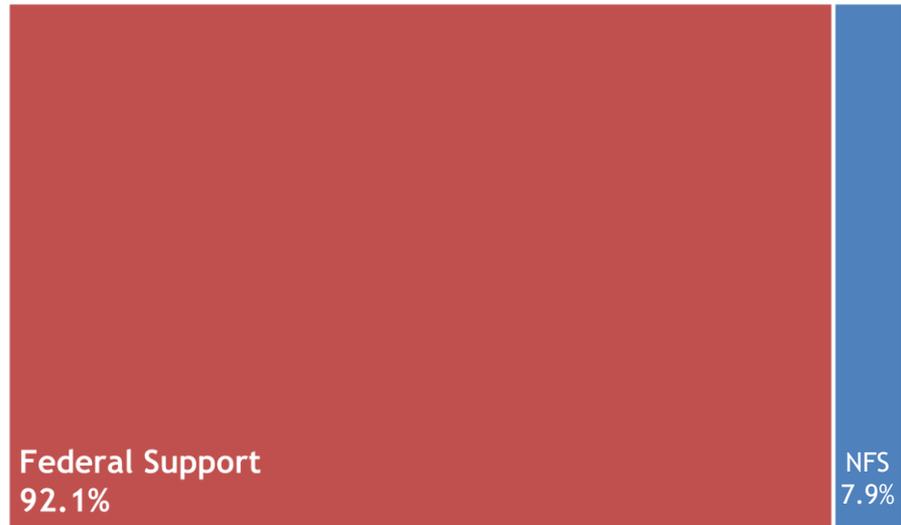
FY 24 Budget Recommendation

Total Budget = \$3,611,903,100

Means of Finance	
State General Fund	\$ 210,926,537
Interagency Transfers	32,552,000
Fees & Self-generated	9,377,789
Statutory Dedications	41,138,283
Federal Funds	3,317,908,491
Total	\$ 3,611,903,100



Program Funding & Authorized Positions		
	Amount	Positions
Non Federal Support	\$ 284,616,820	0
Federal Support	3,327,286,280	0
Total	\$ 3,611,903,100	0



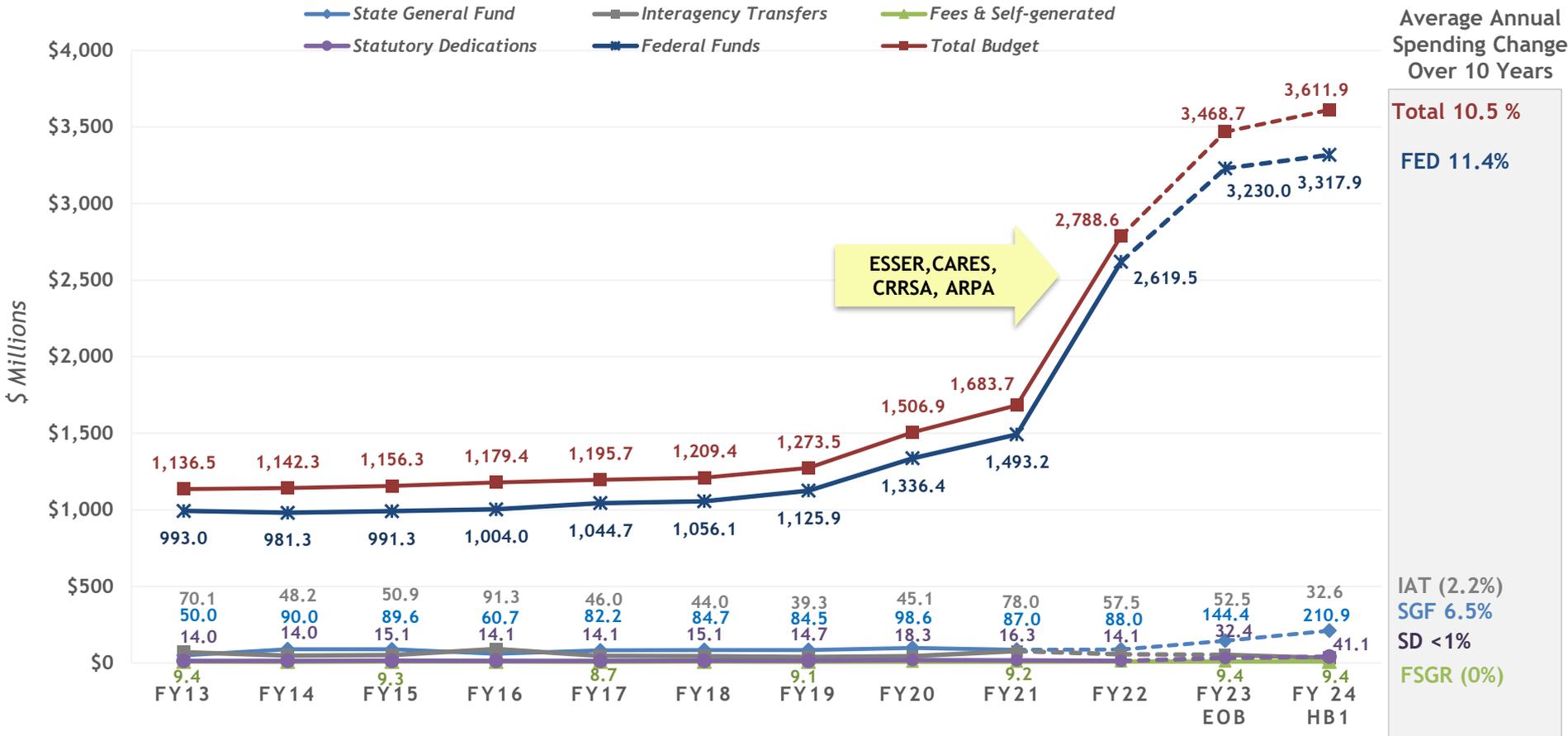
SUBGRANTEE ASSISTANCE

Sources of Funding

Interagency Transfers \$32.6 M	Self-generated Revenue \$9.4 M	Statutory Dedications \$41.1 M	Federal Funds \$3.3 B
<ul style="list-style-type: none"> • Funding from BESE from the Louisiana Quality Education Support Fund 8(g) • Indirect costs received from other DOE agencies for administrative support services 	<p>Funding received from the Louisiana Technical and Community College System from the Federal Carl D. Perkins Act of 2006 for Career and Technical education</p>	<ul style="list-style-type: none"> • \$25.2 M - Louisianan Early Childhood and Education Fund • \$15.9 M - Education Excellence Fund • Part of the Millennium Trust which is derived from the Master Tobacco Settlement 	<ul style="list-style-type: none"> • Title 1, Part A • School, Child, and Adult Food and Nutrition Programs • IDEA for Children 3-21 are provided special education services • Child Care Development Fund (CCDF) for child care assistance • Improving Teach Quality fund for professional development • Century Community Learning Centers • Elementary and Secondary School Emergency Relief Fund (ESSER)

SUBGRANTEE ASSISTANCE

Historical Spending



SUBGRANTEE ASSISTANCE

Funding Comparison

Means of Finance	FY22 Actual Expenditures	FY23 Existing Operating Budget 12/1/22	FY24 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 88,041,282	\$ 144,359,106	\$ 210,926,537	\$ 66,567,431	46.1%	\$ 122,885,255	139.6%
IAT	57,542,697	52,543,000	32,552,000	(19,991,000)	(38.0%)	(24,990,697)	(43.4%)
FSGR	9,415,479	9,377,789	9,377,789	0	0.0%	(37,690)	(0.4%)
Stat Ded	14,124,908	32,396,420	41,138,283	8,741,863	27.0%	27,013,375	191.2%
Federal	2,619,515,541	3,230,048,083	3,317,908,491	87,860,408	2.7%	698,392,950	26.7%
Total	\$ 2,788,639,907	\$ 3,468,724,398	\$ 3,611,903,100	\$ 143,178,702	4.1%	\$ 823,263,193	29.5%

Significant funding changes compared to the FY 23 Existing Operating Budget

State General Fund

\$66.5 M increase primarily associated with:

- \$51.6 M increase for the Child Care Assistance Program
- \$20 M means of financing change LA-4 Early Childhood Program for loss TANF revenues
- **(\$5.8 M)** decrease associated with standard statewide adjustments including removal of the 27th pay period

Federal Funds

\$87.9 M net increase primarily associated with:

- \$423.5 increase for the anticipated need for grants
- **(\$336 M)** decrease of Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) and ESSER II grant funding

SUBGRANTEE ASSISTANCE

FY24 EARLY CHILDHOOD EDUCATION FUNDING

Funding Source for Public Early Childhood Education Programs					
Program	Means of Finance (In Millions)				
	General Fund	Interagency Transfers	Federal	Statutory Ded	Totals
Child Care Assistance Program (CCAP)	\$87,867,381		\$114,445,567		\$202,312,948
Preschool Development Grants - Expansion			\$4,000,000		\$4,000,000
Early Childhood Care and Education Network	\$1,200,000	\$140,000			\$1,340,000
Head Start and Early Head Start			\$175,000		\$175,000
Title I - Pre-K Programs			\$39,797,561		\$39,797,561
IDEA Preschool and Part B			\$7,391,528		\$7,391,528
LA 4 Early Childhood Program	\$64,892,879	\$30,632,000			\$95,524,879
Early Childhood Education Fund				\$25,197,734	\$25,197,734
Nonpublic School Early Childhood Development	\$7,840,932				\$7,840,932
Total	\$161,801,192	\$30,772,000	\$165,809,656	\$25,197,734	\$383,580,582
Percent of Total Funding	42%	8%	43%	7%	100%

Source: Louisiana Department of Education, Early Childhood Care and Education Annual Report

SUBGRANTEE ASSISTANCE

EARLY CHILDHOOD EDUCATION ENROLLMENT (AS OF OCTOBER 2022)

Enrollment in Public Early Childhood Education Programs						
Program	Infants	Ones	Twos	Threes	Fours	Totals
Child Care Assistance Program	1,569	3,609	4,219	3,873	2,950	16,220
Birth to Three Program (PDG & CCDF stimulus funds)	412	722	944	1107		3,185
Head Start and Early Head Start	288	869	1,274	6,896	4,127	13,454
Title I - Pre-K Programs					4,284	4,284
IDEA Preschool, Part B				319	668	987
LA 4 Early Childhood Program					15,731	15,731
Early Childhood Education Fund	39	64	48	55	0	206
Nonpublic School Early Childhood Development				155	846	1,001
Total	2,308	5,264	6,485	12,405	28,606	38,848

Source: Louisiana Department of Education, Early Childhood Care and Education

RECOVERY SCHOOL DISTRICT

FY 24 Budget Recommendation

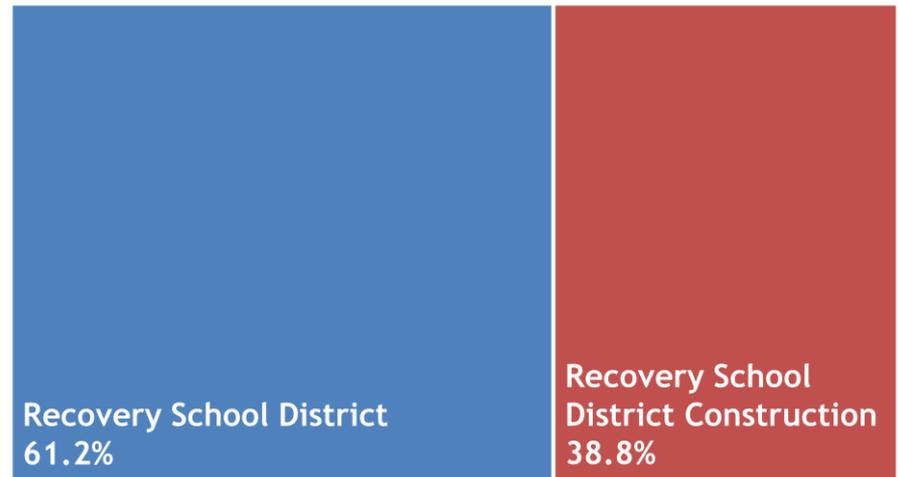
Total Budget = \$ 32,360,276

Means of Finance		
State General Fund	\$	349,349
Interagency Transfers		25,560,767
Fees & Self-generated		6,450,160
Statutory Dedications		0
Federal Funds		0
Total	\$	32,360,276



Program Funding & Authorized Positions			
		<i>Amount</i>	<i>Positions</i>
Recovery School District	\$	19,790,220	0
RSD Construction		12,570,056	0
Total	\$	32,360,276	0

**RSD has 8 Non-T.O. FTEs in the current recommendation*



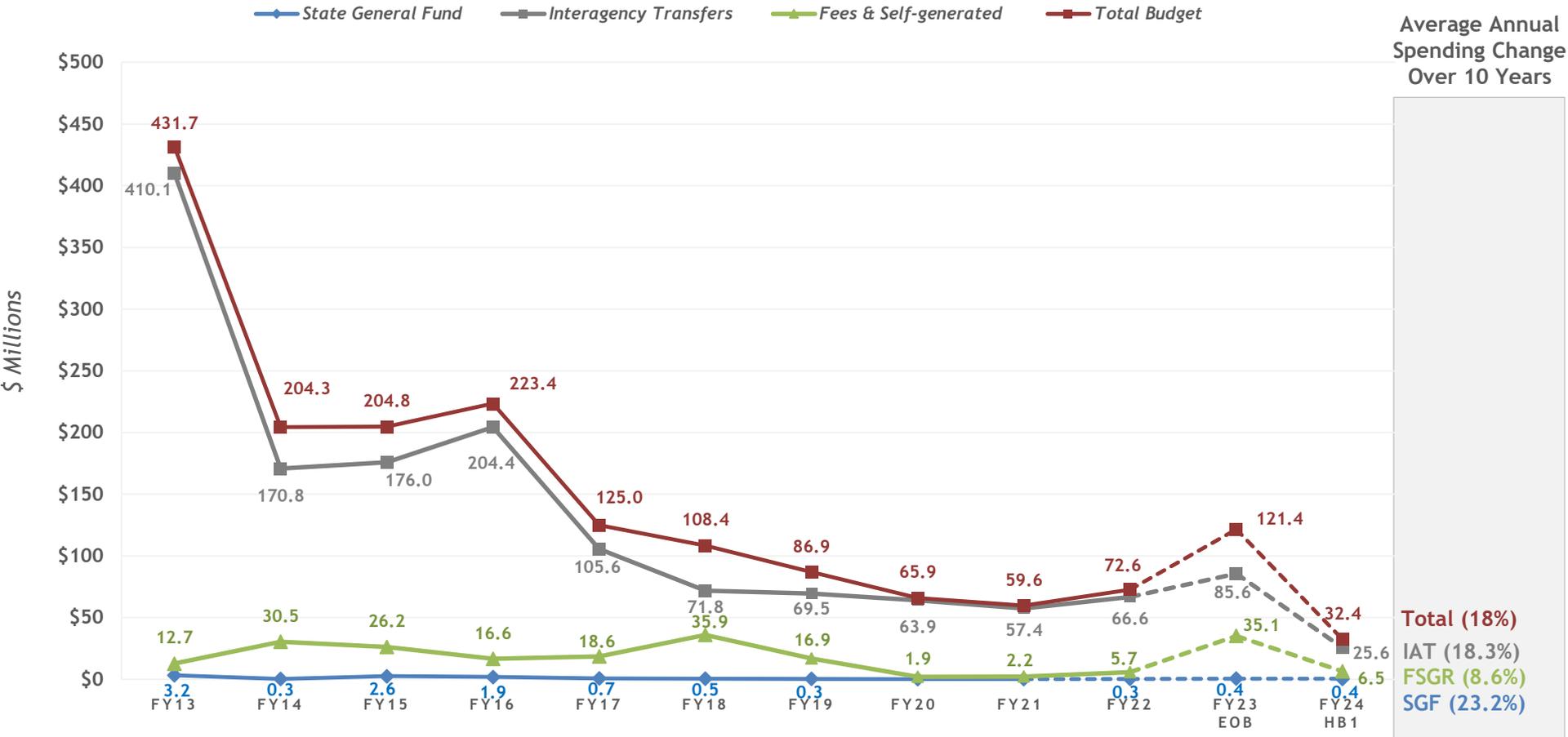
RECOVERY SCHOOL DISTRICT

Sources of Funding

Interagency Transfers \$25.6 M	Self-generated Revenue \$6.5 M
<ul style="list-style-type: none">• Funding associated with MFP for RSD run charter schools• Federal Emergency Management Agency (FEMA) funds from the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) to the Recovery School District (RSD) for the repair and reconstruction of schools and equipment damaged in Hurricanes Katrina and Rita	<ul style="list-style-type: none">• \$514,111 - Instruction Program from Lexington Insurance settlement• \$5.9 M Insurance proceeds from settlements with various sources

RECOVERY SCHOOL DISTRICT

Historical Spending



RECOVERY SCHOOL DISTRICT

Funding Comparison

Means of Finance	FY22 Actual Expenditures	FY23 Existing Operating Budget 12/1/22	FY24 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 299,669	\$ 437,474	\$ 349,349	\$ (88,125)	(20.1%)	\$ 49,680	16.6%
IAT	66,625,946	85,629,787	25,560,767	(60,069,020)	(70.1%)	(41,065,179)	(61.6%)
FSGR	5,654,224	35,085,406	6,450,160	(28,635,246)	(81.6%)	795,936	14.1%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	250,000	0	(250,000)	(100.0%)	0	0.0%
Total	\$ 72,579,839	\$ 121,402,667	\$ 32,360,276	\$ (89,042,391)	(73.3%)	\$ (40,219,563)	(55.4%)

Significant funding changes compared to the FY 23 Existing Operating Budget

Interagency Transfers

(\$60.1 M) decrease primarily due to the removal of excess budget authority associated with the closeout of master plan in the construction program and the return of Capitol High School to East Baton Rouge Parish school district oversight

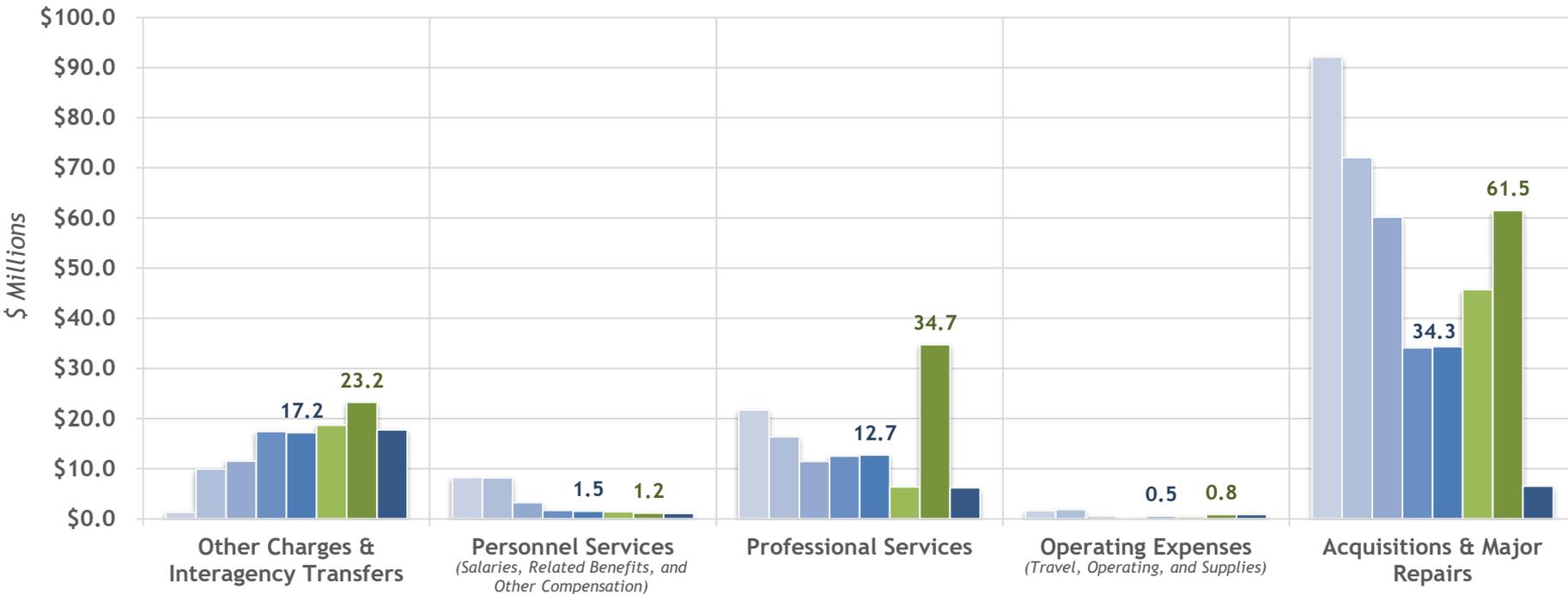
Fees and Self-generated

\$28.6 M decrease primarily due to the removal of excess budget authority for insurance proceeds associated with the closeout of master plan grants in the construction program

RECOVERY SCHOOL DISTRICT

Expenditure History

Fiscal Year: **Actual Expenditures** 2017 2018 2019 2020 2021 2022 **Budgeted Amount** 2023 EOB 2024 HB1



Average Spending per Expenditure Category

\$15 M : 18.7%

\$3.2 M : 4.0%

\$11.9 M : 14.8%

\$689,422 : <1%

\$49.3 M : 61.6%

RECOVERY SCHOOL DISTRICT

Expenditure Comparison

Expenditure Category	FY22 Actual Expenditures	FY23 Existing Operating Budget 12/1/22	FY24 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 1,403,551	\$ 1,155,433	\$ 1,104,286	\$ (51,147)	(4.4%)	\$ (299,265)	(21.3%)
Operating Expenses	442,140	847,528	847,528	0	0.0%	405,388	91.7%
Professional Services	6,340,098	34,711,532	6,174,828	(28,536,704)	(82.2%)	(165,270)	(2.6%)
Other Charges	18,695,915	23,212,329	17,733,634	(5,478,695)	(23.6%)	(962,281)	(5.1%)
Acquisitions/Repairs	45,698,133	61,475,845	6,500,000	(54,975,845)	(89.4%)	(39,198,133)	(85.8%)
Total	\$ 72,579,837	\$ 121,402,667	\$ 32,360,276	\$ (89,042,391)	(73.3%)	\$ (40,219,561)	(55.4%)

Significant Expenditure changes compared to the FY 23 Existing Operating Budget

Professional Services

(\$28.5) decrease due to closeout of various projects in the construction program

Acquisitions and Major Repairs

(\$55 M) decrease for the removal of acquisitions and that are no longer needed

MINIMUM FOUNDATION PROGRAM

OVERVIEW

The proposed MFP will provide block grants for 628,243 students attending 69 city and parish school districts, charter schools, Louisiana School for Math, Science and the Arts, New Orleans Center for the Creative Arts, Thrive Academy, Juvenile Justice schools, and Lab Schools. The current formula is allocated at \$4.2 billion of which \$3.93 billion is SGF and makes up 34.2% of total general fund spending

- BESE develops and adopts a formula used to determine the cost of the MFP
- Legislature considers the BESE-adopted formula through concurrent resolution, which must contain the formula adopted by BESE verbatim. The legislature cannot amend the BESE-adopted formula
- Louisiana State Constitution Art. 8, Section 13(B):
“The legislature shall annually appropriate funds sufficient to fully fund the current cost to the state of such a program...”
- Prior to approval, the legislature may return the formula to BESE with recommendations. If legislature fails to approve a formula, the last BESE and legislatively approved formula is used
- Only the governor may reduce the appropriation using means provided in the appropriation with 2/3 consent of both the House and the Senate. If a deficit is projected during the current year, the governor may reduce the MFP, but reductions may not exceed 1% and cannot apply to instructional activities

MINIMUM FOUNDATION PROGRAM

The MFP formula calculation includes four levels:

Level 1

Establishes base education cost per student and recognizes extra costs associated with specific students. Once the total cost is determined, local revenue is measured to determine the proportion of the cost to be covered by the state

Level 2

Provides a financial incentive for local school systems to provide support for educational costs

Level 3

Adds in legislative mandates, such as teacher and support worker pay raises, historical formula allocation, and other costs

Level 4

Funding for educational initiatives such as International associate teachers, dual enrollment, career and technical courses, and districts that serve students with high cost disabilities

MINIMUM FOUNDATION PROGRAM

Funding Comparison

Means of Finance	FY22	FY23	FY24	Change		Change	
	Actual Expenditures	Existing Operating Budget 12/1/22	HB1 Budget	Existing Operating Budget to HB1		Actual Expenditures to HB1	
SGF	\$ 3,416,296,177	\$ 3,728,394,884	\$ 3,925,956,300	\$ 197,561,416	5.3%	\$ 509,660,123	14.9%
IAT	0	0	0	0	0.0%	0	0.0%
FSGR	0	0	0	0	0.0%	0	0.0%
Stat Ded	434,378,597	294,840,510	293,758,608	(1,081,902)	(0.4%)	(140,619,989)	(32.4%)
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 3,850,674,774	\$ 4,023,235,394	\$ 4,219,714,908	\$ 196,479,514	4.9%	\$369,040,134	9.6%

Significant funding changes compared to the FY 23 Existing Operating Budget

State General Fund

\$196.5 M increase primarily for teacher pay raise \$2,000 increase for certificated teachers and \$1,000 support personnel

- \$1.1 M increase state general fund and decrease the Support Education in Louisiana First by the like amount

Statutory Dedications

(\$1.1 M) decrease the Support Education in Louisiana First Fund based on the most recent Revenue Estimating Conference

MINIMUM FOUNDATION PROGRAM

FY 24 DEDICATED FUNDS

Lottery Proceeds Fund \$191 M

- Net Proceeds of the Louisiana Lottery Corporation
- Cannot be expended in the year it is received by the corporation
- 25% of gross revenues to the fund (ACT 318)
- Projected to bring \$192 M to the state
- Constitutional Fund (2003)
- \$500K allocated to problem gaming prevention
- 4.5% of total MFP budget

Support Education in Louisiana First Fund (SELF) \$102.8 M

- 70% of money for Pre-K-12
- Riverboat gaming revenue
- Land based Casino Gaming Revenue
- Derived from legacy pay raises (2001)
- 2.4% of total MFP budget

FY24 BESE RESOLUTION

The State Board of Elementary and Secondary Education (BESE) met and proposed a resolution on March 8, 2023.

✓The Base Per Pupil Amount is currently \$4,015

HB 1 currently includes an appropriation of \$4.2 billion, which funds 98.55% of the costs required by the proposed by BESE

TEACHER PAY RAISE

FY24 Executive Budget **\$196,479,514**

- Provides increases to teachers and support personnel
 - \$2,000 increase per certificated teacher
 - \$1,000 increase for support personnel
- It has not been determined how many FTEs will receive this increase statewide
 - Pay raises are given to positions not individuals
- LA teacher pay continues to trail the SREB average by \$2,212

TEACHER PAY RAISE

Recent State Funded Raises

Fiscal Year	Cost	Amount
2019	\$101,334,280	\$1,000/500
2022	\$79,524,342	\$800/400
2023	\$148,434,227	\$1,500/750
2024*	\$196,479,514	\$2,000/1000
Total	\$525,772,363	\$5,300/2,650

***LA = \$54,097**

SREB = \$56,309

National Average: \$66,397

Source: *SREB numbers provided by LDOE

NON-PUBLIC EDUCATIONAL ASSISTANCE

FY 24 Budget Recommendation

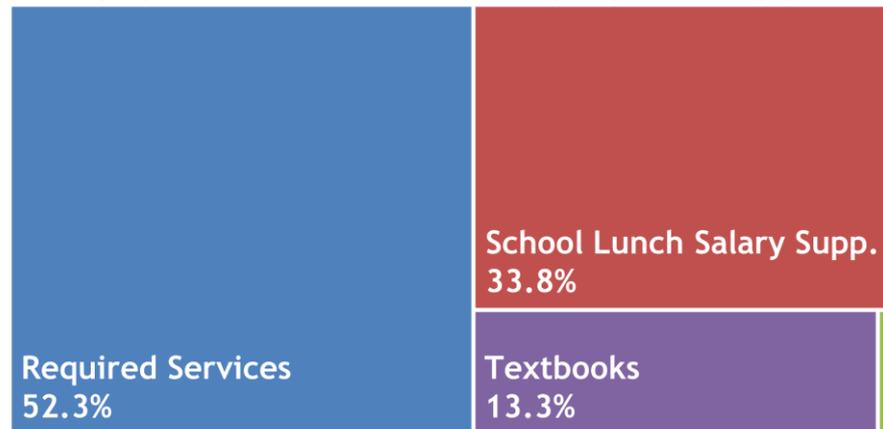
Total Budget = \$20,694,779

Means of Finance		
State General Fund	\$	20,694,779
Interagency Transfers		0
Fees & Self-generated		0
Statutory Dedications		0
Federal Funds		0
Total	\$	20,694,779



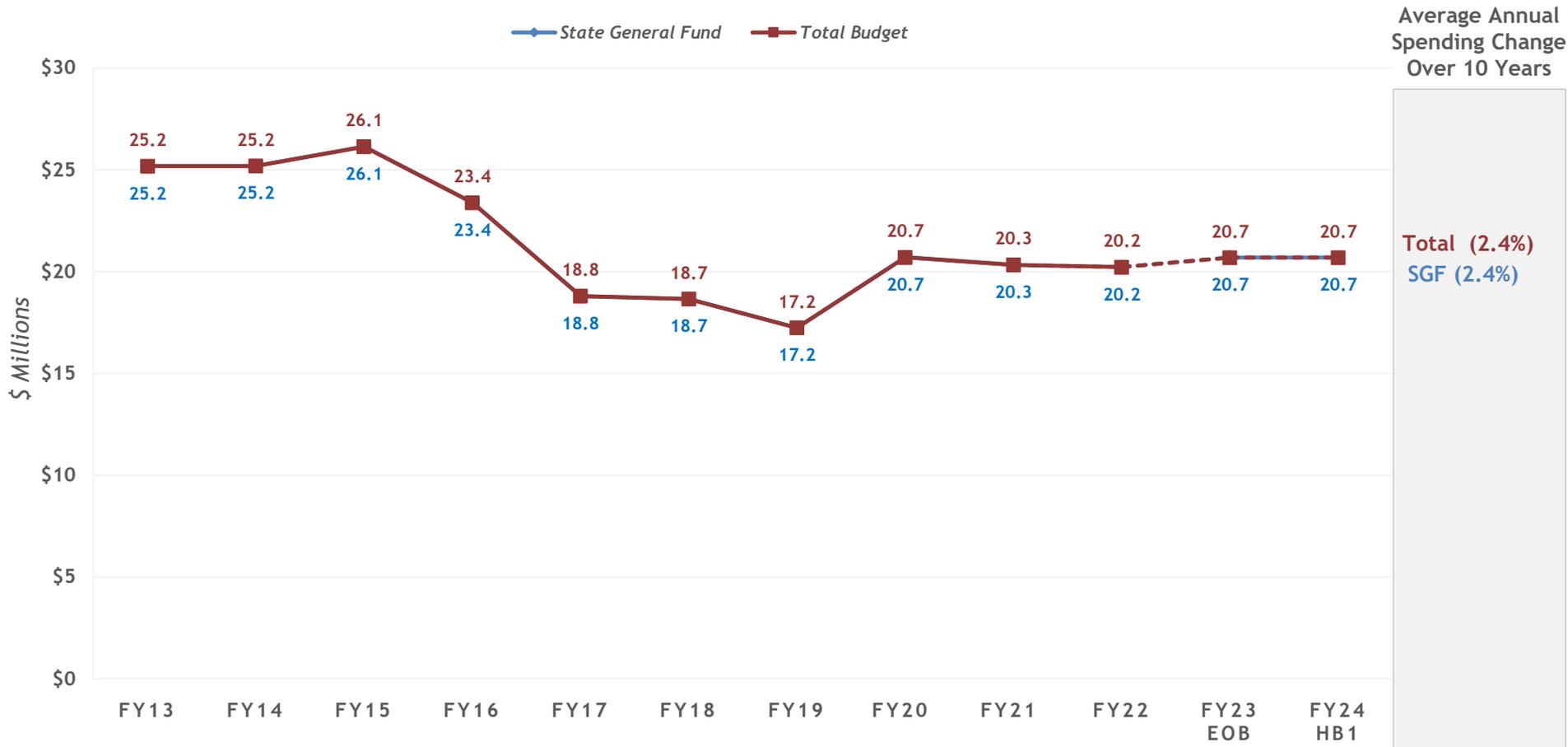
Program Funding & Authorized Positions		
	<i>Amount</i>	<i>Positions</i>
Required Services	\$ 10,816,924	0
School Lunch Salary Supp.	7,002,614	0
Textbook Administration	129,586	0
Textbooks	2,745,655	0
Total	\$ 20,694,779	

This agency funded in its entirety in the Other Charges expenditure category



NON-PUBLIC EDUCATIONAL ASSISTANCE

Historical Spending



EDUCATION SCHOOL DISTRICTS

Top 32 School Districts

Parish	State Rank	Parish	State Rank	Parish	State Rank	Parish	State Rank
Zachary Community School District	1	Lincoln	9	Allen Parish	17	Rapides Parish	25
West Feliciana Parish	2	Vermillion	10	W. Carroll Parish	18	St. Mary	26
Cameron Parish	3	Livingston	11	LaSalle Parish	19	Caldwell Parish	27
Ascension Parish	4	Bossier Parish	12	St. Tammany	20	Beauregard Parish	28
Central Community School District	5	Sabine Parish	13	Calcasieu	21	W. Baton Rouge Parish	29
DeSoto Parish	6	Jeff Davis Parish	14	Ouachita Parish	22	Assumption Parish	30
Vernon Parish	7	Grant	15	Bienville Parish	23	Avoyelles Parish	31
Plaquemines Parish	8	Lafayette Parish	16	St. Bernard Parish	24	Iberia Parish	32

DEPARTMENT CONTACTS



Dr. Cade Brumley
Superintendent

Beth Scioneaux
Deputy Superintendent
Beth.Scioneaux@la.gov

STATE ACTIVITIES

The mission of State Activities is to provide leadership, training, fund-flow control, and compliance evaluation. The goal is to provide information, leadership, and oversight necessary to achieve a quality educational system.

Administrative Support

Office of the Superintendent

- Directs elementary and secondary educational policy, provides leadership over the education budget, and coordinates legislative affairs and public information activities

Management and Finance

- Education Finance Division provides statistical and analytical information, produces publications, provides budget oversight to all administrative programs, state-level programs and flow-through programs, conducts federal and state program audits.
- Appropriation Control Division maintains financial services provided to the Department's customers through the appropriate and timely release of funds, the accuracy of financial statements, and the management of all Department cash/accounts.

District Support

- District Support Networks
- Academic Policy - implements state content standards
- School Improvement - facilitates school choice programs through the scholarship program and charter school creation/operation
- Food and Nutrition - oversight and leadership for participants in Federal Child Nutrition programs
- Child Care Licensing - license and inspect child care facilities
- Talent - Teacher Certification Division and Teacher Evaluation Division
- Statewide Monitoring - Support for special populations of children with special needs

Auxiliary Program

- Self-generated portion of the Teacher Certification Division which aims to produce qualified, prepared educators

SUBGRANTEE ASSISTANCE

The mission of Subgrantee Assistance is to provide flow-through funds to local educational agencies (LEAs) and other entities for the development of programs that enhance learning environments.

Non-Federal Support Program

State Programs Activity

- Student Scholarships for Educational Excellence Program (SSEEP)
- Professional Improvements Program (PIP)
- Education Excellence Programs
- School Choice Scholarship (SCS)
- Nonpublic Schools Early Childhood Development

Early Childhood Activity

- Cecil J. Picard LA-4 Early Childhood Program
- Private Pre-Kindergarten services

Federal Support Program

Federal Programs Activity

- District Support Networks
- School Food and Nutrition
- Title I, Part A and D
- Special Education IDEA Part B
- Child & Adult Food and Nutrition
- Child Care Development Fund
- Louisiana Striving Readers Program
- 21st Century Community Learning Centers

Talent and Workforce Activity

- Title II - Improving Teacher Quality
- Teacher Incentive Fund

RECOVERY SCHOOL DISTRICT

The mission of the Recovery School District (RSD) is to fulfill the core governmental functions necessary to achieve excellence and equity in a decentralized system of schools.

Recovery School District Program

- Educational service agency administered by the Department of Education with approval of BESE to oversee any school operating under RSD jurisdiction.

Current Schools Under the RSD Jurisdiction

1. Linwood Charter School, Shreveport
2. Democracy Prep, Baton Rouge

RSD - Construction Program

Federal Programs Activity

- Provides funding for a multi-year Orleans Parish Reconstruction Master Plan for the renovation or building of school facilities.



DEMOCRACY PREP
BATON ROUGE



NON-PUBLIC EDUCATIONAL ASSISTANCE

Nonpublic Educational Assistance provides funds to benefit BESE approved nonpublic schools.

Required Services

- Reimbursements to non-public schools for costs incurred from compliance with constitutionally mandated and other statutorily required services

School Lunch Salary Supplement

- Salary supplements for lunchroom employees at eligible non-public schools

Textbook Administration

- Provides state funds for administrative costs incurred by non-public schools to order and distribute books and instructional materials

Textbooks

- Provides state funds for the purchase of books and other materials of instruction for eligible non-public schools