

Representative Jack McFarland
Chairman



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Fiscal Year 2026 Executive Budget Review

DEPARTMENT OF EDUCATION

House Committee on Appropriations
House Fiscal Division

April 9, 2025

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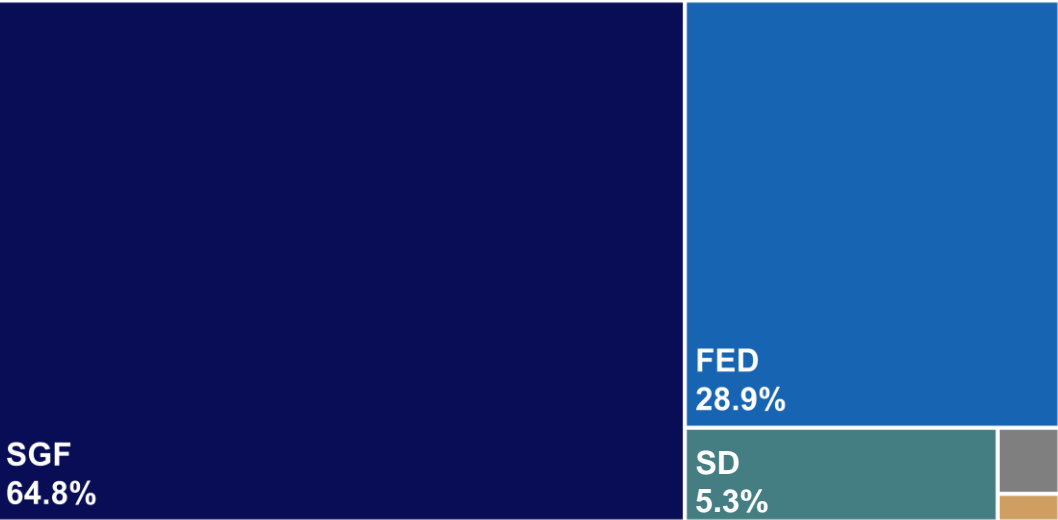
All data and figures were obtained from the governor's Fiscal Year 2025-2026 Executive Budget and Supporting Documents provided by the Office of Planning and Budget within the Division of Administration along with House Bill 1 of the 2025 Regular Session, unless otherwise noted.

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

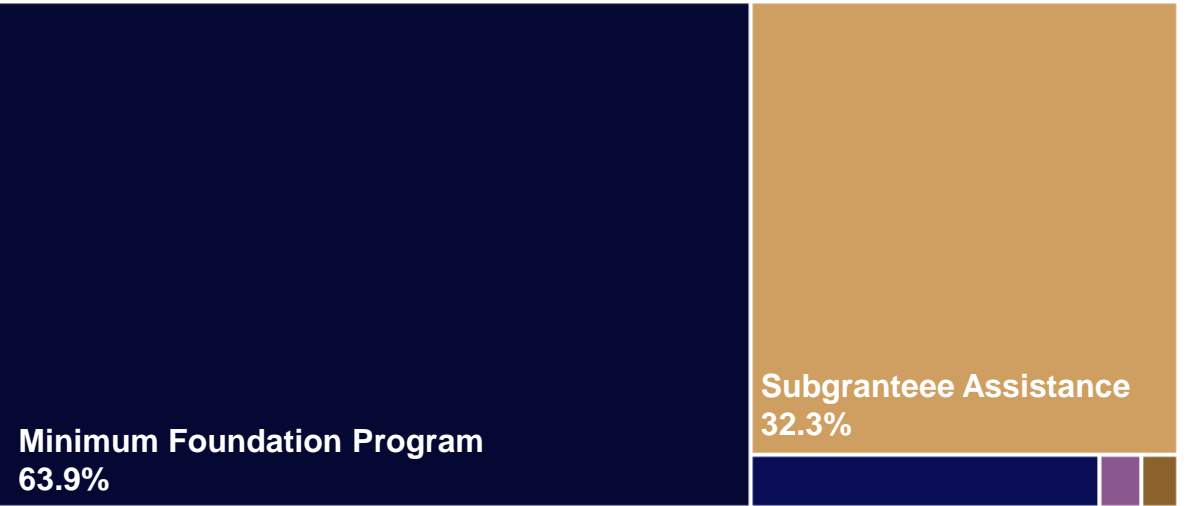
FY 26 BUDGET RECOMMENDATION

Total Funding = \$6,381,736,841

Means of Finance		
State General Fund	\$	4,134,327,795
Interagency Transfers		47,237,369
Fees & Self-generated		19,815,446
Statutory Dedications		337,966,462
Federal Funds		1,842,389,769
Total	\$	6,381,736,841



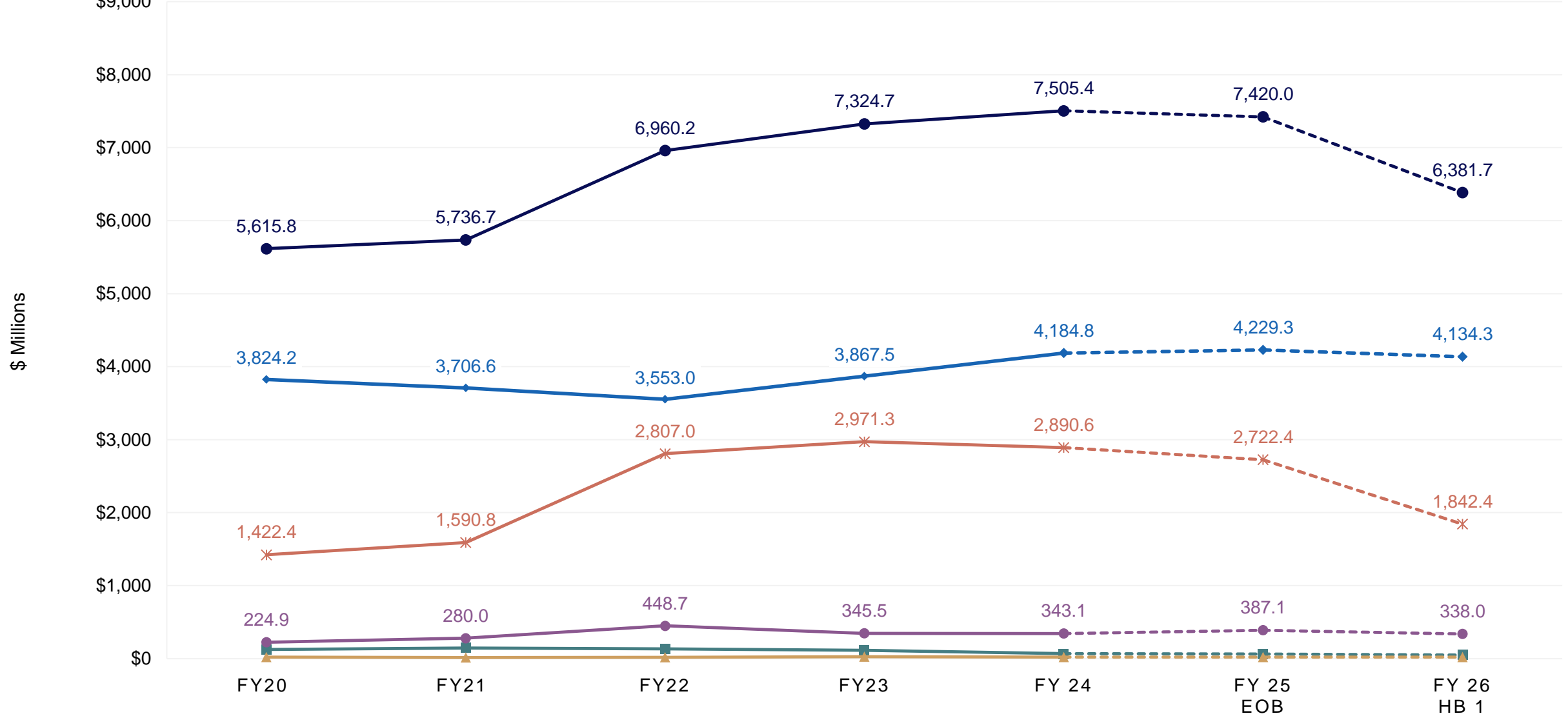
Agency Funding & Authorized Positions		
	Amount	Positions
State Activities	\$ 195,908,788	503
Subgrantee Assistance	2,064,088,194	0
Recovery School District	23,673,901	0
Minimum Foundation Program	4,077,371,179	0
Non - Public Educational Assistance	20,694,779	0
Total	\$ 6,381,736,841	503



HISTORICAL SPENDING

Annual Average Spending
Change from FY 20 to 24:
\$9,000

State General Fund	Interagency Transfers	Fees & Self-generated	Statutory Dedications	Federal Funds	Total Budget
2.3%	(14.5%)	1.1%	11.1%	19.4%	7.5%



SOURCES OF FUNDING

State General Fund \$4.1 B	Interagency Transfers \$47.2 M	Self-generated Revenue \$19.8 M	Statutory Dedications \$338 M	Federal Funds \$1.8 B
<p>The chief operating fund of the State recognized by the Revenue Estimating Conference from various taxes, licenses, fees, and other revenue sources except for those identified as other means of financing</p>	<p>Funding is derived from the following transfers:</p> <ul style="list-style-type: none"> • Louisiana Quality Education Support Fund 8(g) from the BESE • TANF from the Department of Children and Family Services for LA-4 Early Childhood Program • GOHSEP for the FEMA for Katrina construction and refurbishment 	<p>Revenues derived from the following sources:</p> <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 	<p>Funding is derived from the following funds:</p> <ul style="list-style-type: none"> • \$185.4 M - Lottery Proceeds Fund • \$108.4 M - Support Education in Louisiana First Fund • \$32.4 M – Early Childhood Education Fund • \$11.6 M – Education Excellence Fund • \$62,510 - Litter Abatement and Education Fund 	<p>Federal funding derived from the following grants:</p> <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

STATE GENERAL FUND COMPARISON

FY 26 State General Fund by Agency

Total State General Fund = \$4,134,327,795



FUNDING COMPARISON

Means of Finance	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 4,184,842,771	\$ 4,229,304,761	\$ 4,134,327,795	\$ (94,976,966)	(2.2%)	\$ (50,514,976)	(1.2%)
IAT	66,949,037	61,368,991	47,237,369	(14,131,622)	(23.0%)	(19,711,668)	(29.4%)
FSGR	20,986,668	19,875,656	19,815,446	(60,210)	(0.3%)	(1,171,222)	(5.6%)
Stat Ded	343,085,157	387,101,963	337,966,462	(49,135,501)	(12.7%)	(5,118,695)	(1.5%)
Federal	2,890,622,308	2,722,394,451	1,842,389,769	(880,004,682)	(32.3%)	(1,048,232,539)	(36.3%)
Total	\$ 7,506,485,941	\$ 7,420,045,822	\$ 6,381,736,841	\$ (1,038,308,981)	(14.0%)	\$ (1,124,749,100)	(15.0%)

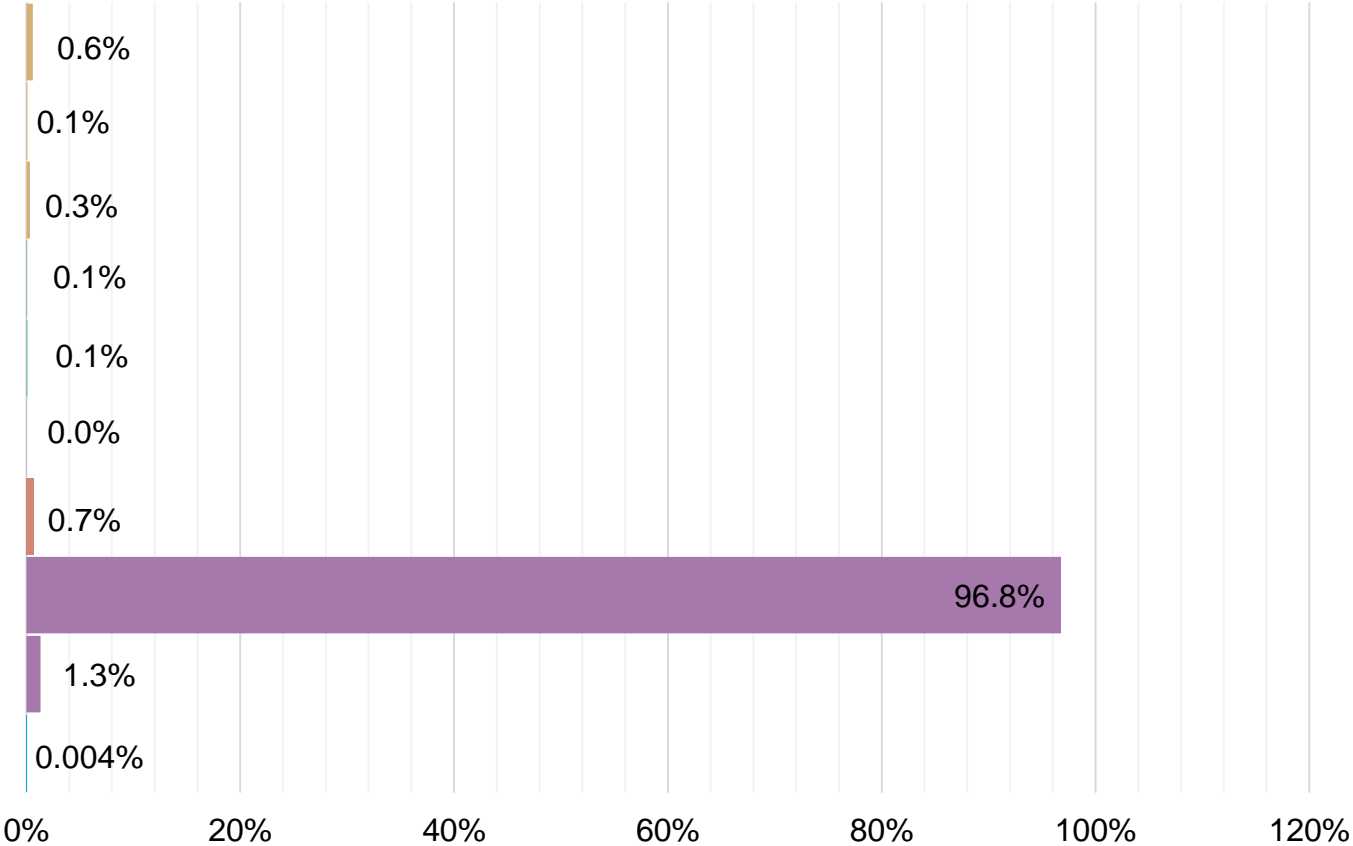
Significant funding changes compared to the FY 25 Existing Operating Budget

State General Fund	Interagency Transfers	Statutory Dedications	Federal Funds
<p>(\$95 M) decrease primarily due to:</p> <p>The removal of one-time funding teacher pay stipends no longer needed in FY 26</p> <ul style="list-style-type: none"> • (\$152 M) decrease in Minimum Foundation Program • \$52 M increase in Subgrantee Assistance • \$5 M increase in State Activities 	<p>(\$14.1 M) net decrease primarily due to:</p> <ul style="list-style-type: none"> • (\$8.4 M) decrease in Subgrantee Assistance • (\$3.6 M) decrease in Recovery School District • (\$2.1 M) decrease in State Activities 	<p>(\$49 M) decrease largely due to:</p> <ul style="list-style-type: none"> • (\$47 M) decrease in the Overcollections Fund, Lottery Proceed Fund, and Support Education in Louisiana First Fund in the Minimum Foundation Program • (\$1.6 M) decrease in the Reading Enrichment and Academic Deliverables Fund ins State Activities 	<p>(\$880 M) decrease largely due to:</p> <p>The removal of funding American Rescue Plan act decrease in Subgrantee Assistance and in State Activities</p>

FY 26 EXPENDITURE RECOMMENDATION

Total Funding = \$6,381,736,841

Expenditure Category		
Salaries	\$	37,882,898
Other Compensation		5,671,216
Related Benefits		20,652,365
Travel		3,247,200
Operating Services		4,659,614
Supplies		1,515,191
Professional Services		47,442,488
Other Charges		6,175,596,537
Interagency Transfers		84,819,332
Acquisitions/Repairs		250,000
Total	\$	6,381,736,841



OTHER CHARGES / INTERAGENCY TRANSFERS

Other Charges

Amount	Description
\$ 4,077,371,179	Minimum Foundation Program
693,754,244	Nutrition/School Lunch Salary Supplement
501,041,893	Every Student Succeeds Act
410,499,607	Early Childhood Programs
210,740,352	Individuals with Disabilities Education Act
137,980,584	Other Department Assistance Programs
93,513,899	Louisiana Giving All True Opportunity to Rise
30,000,000	Comprehensive Literacy State Development Program
20,694,779	Non-Public Program
\$ 6,175,596,537	Total Other Charges

Interagency Transfers

Amount	Description
\$ 53,126,587	Office of Technology Services
27,905,202	LDOE Pass-through funding
1,444,970	Rent
432,828	Office of Risk Management
701,735	Legislative Auditor
279,889	Civil Service and Uniform Payroll
213,143	Office of Facility Planning
200,099	Security
89,102	Office of State Procurement
393,916	Division of Administrative Law (DAL)
26,707	Topographical mapping
5,154	State Treasury
\$ 84,819,332	Total Interagency Transfers

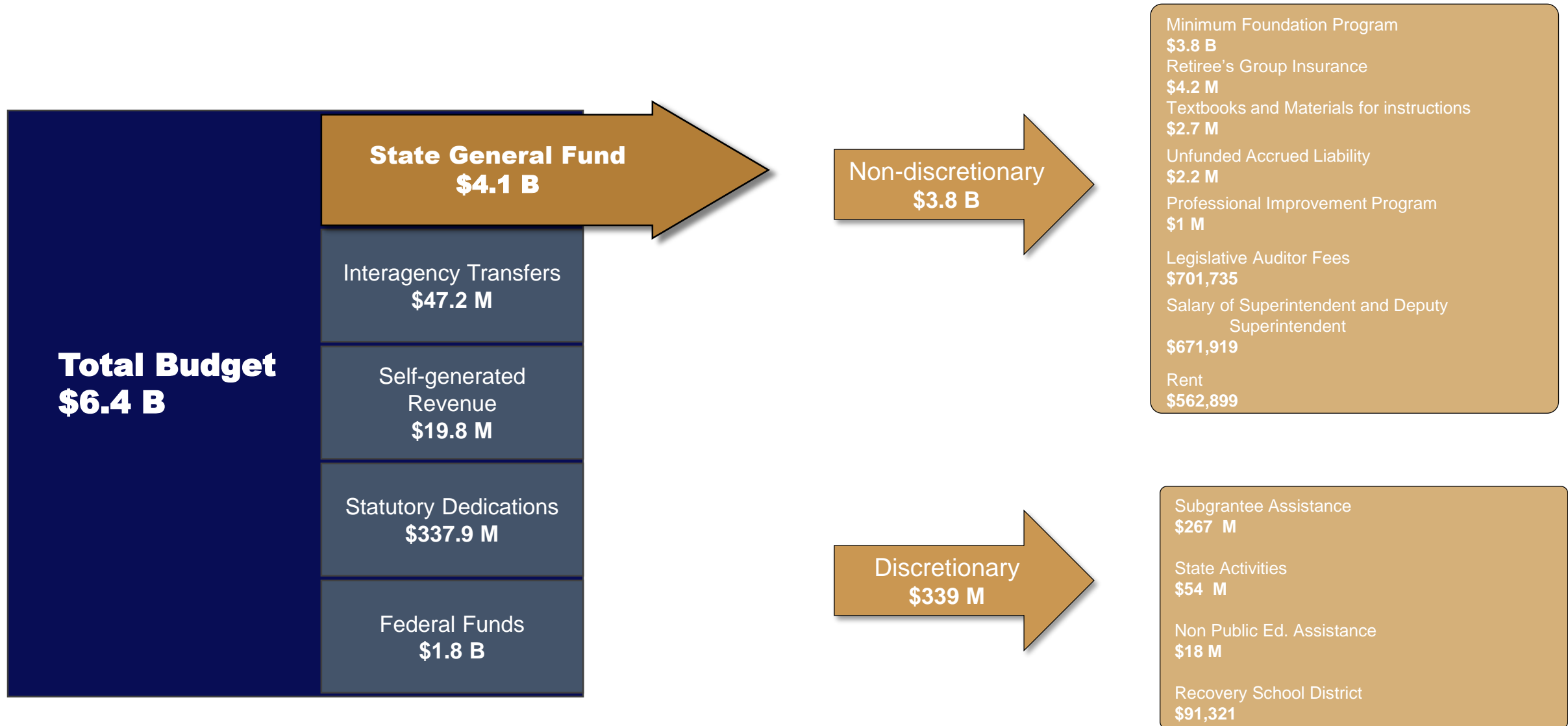
EXPENDITURE COMPARISON

Expenditure Category	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Salaries	\$ 32,200,110	\$ 36,419,369	\$ 37,882,898	\$ 1,463,529	4.0%	\$ 5,682,788	17.6%
Other Compensation	5,013,900	5,671,216	5,671,216	0	0.0%	657,316	13.1%
Related Benefits	18,922,027	21,192,546	20,652,365	(540,181)	(2.5%)	1,730,338	9.1%
Travel	1,580,285	3,241,200	3,247,200	6,000	0.2%	1,666,915	105.5%
Operating Services	6,458,963	8,104,614	4,659,614	(3,445,000)	(42.5%)	(1,799,349)	(27.9%)
Supplies	1,209,879	1,515,191	1,515,191	0	0.0%	305,312	25.2%
Professional Services	57,778,231	59,598,270	47,442,488	(12,155,782)	(20.4%)	(10,335,743)	(17.9%)
Other Charges	7,294,643,386	7,214,025,525	6,175,596,537	(1,038,428,988)	(14.4%)	(1,119,046,849)	(15.3%)
Interagency Transfers	84,958,372	70,027,891	84,819,332	14,791,441	21.1%	(139,040)	(0.2%)
Acquisitions/Repairs	3,720,787	250,000	250,000	0	0.0%	(3,470,787)	(93.3%)
Total	\$ 7,506,485,940	\$ 7,420,045,822	\$ 6,381,736,841	\$ (1,038,308,981)	(14.0%)	\$ (1,124,749,099)	(15.0%)

Significant expenditure changes compared to the FY 25 Existing Operating Budget

Personnel Services	Other Charges
<p>\$1.5 M net increase due to:</p> <p>Various standard statewide adjustments to salaries including attrition, benefits, and retirement changes</p>	<p>(\$1 B) decrease due to:</p> <ul style="list-style-type: none"> (\$788 M) to remove funding carried into FY 25 that is no longer needed in FY 26 associated with the American Rescue Plan Act (\$199 M) to remove one-time teacher pay stipends

DISCRETIONARY EXPENSES



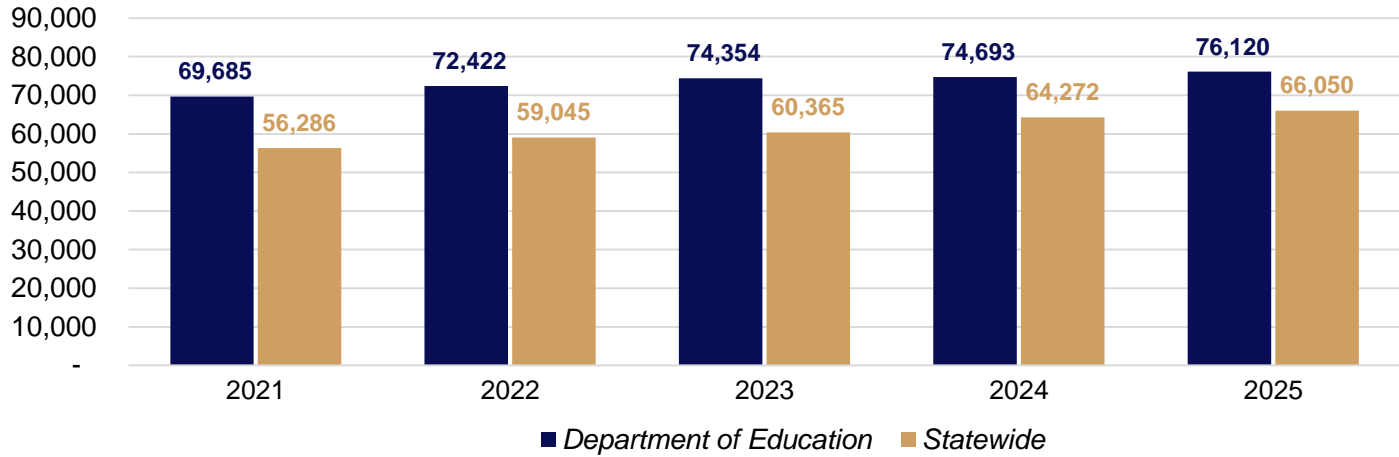
* Figures may not add precisely due to rounding *

PERSONNEL INFORMATION

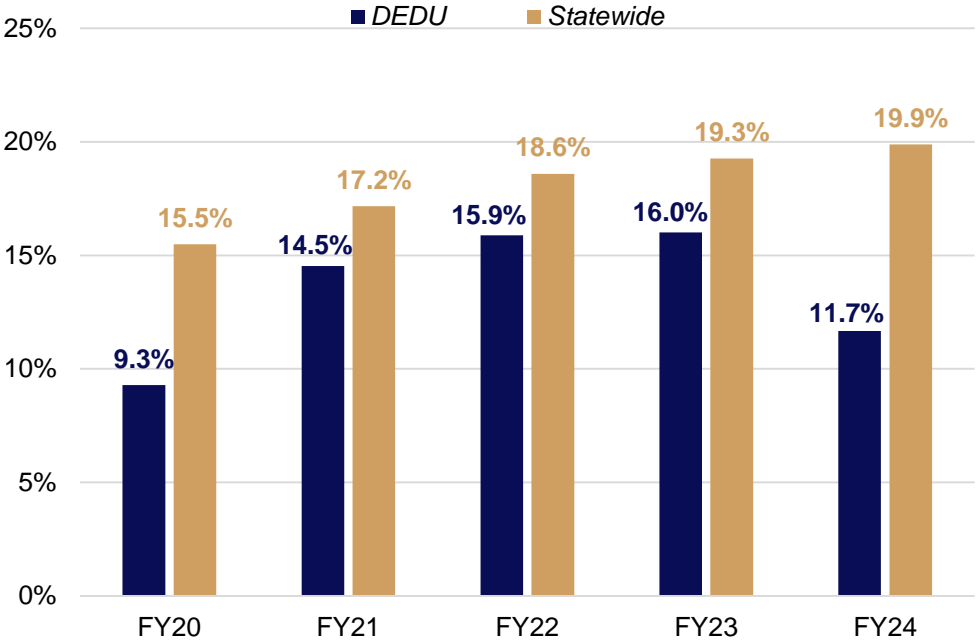
FY 2026 Recommended Positions

503	Total Authorized T.O. Positions (489 Classified, 14 Unclassified)
0	Authorized Other Charges Positions
48	Non-T.O. FTE Positions
38	Vacant Positions (December 30, 2024)

Historical Average Salary



Turnover History



Top Positions Vacated FY 2024

Position	Number of Employees	Separations	Turnover Rate
Education Consultant III	79	10	12.7%
Education Consultant Supervisor	39	7	17.9%
Licensing Specialist II	14	5	35.7%
Education Consultant IV	31	4	12.9%

Source: Department of Civil Service

State Activities



STATE ACTIVITIES

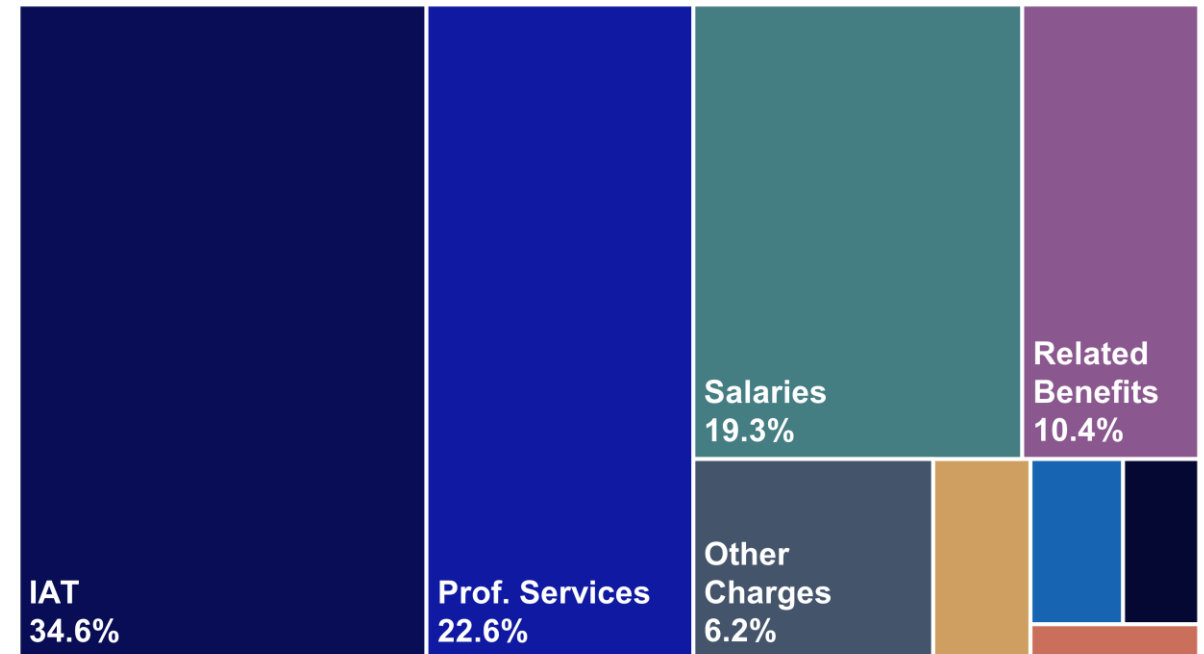
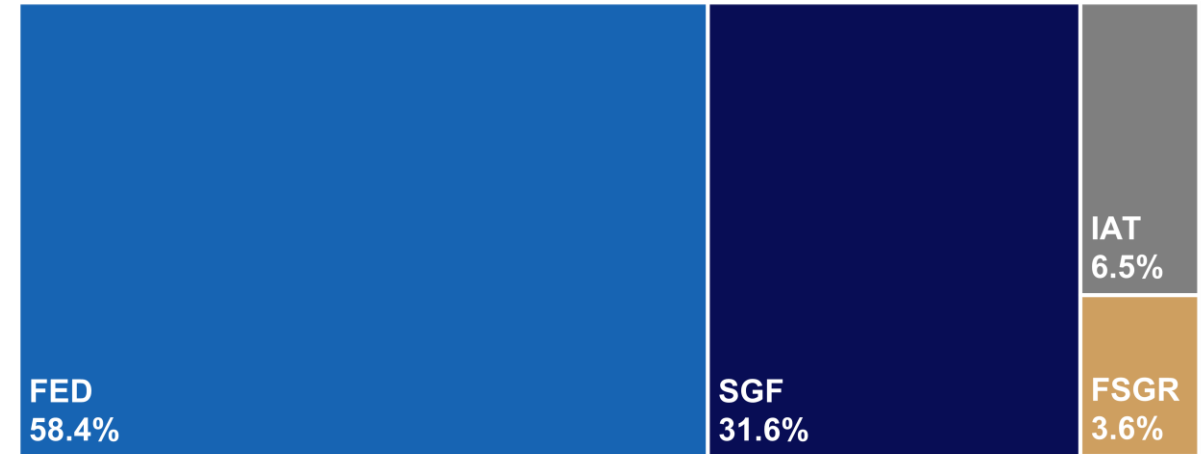
FY 26 Budget Recommendation

Means of Finance

State General Fund	\$	61,811,783
Interagency Transfers		12,682,203
Fees & Self-generated		6,987,497
Statutory Dedications		62,510
Federal Funds		114,364,795
Total	\$	195,908,788

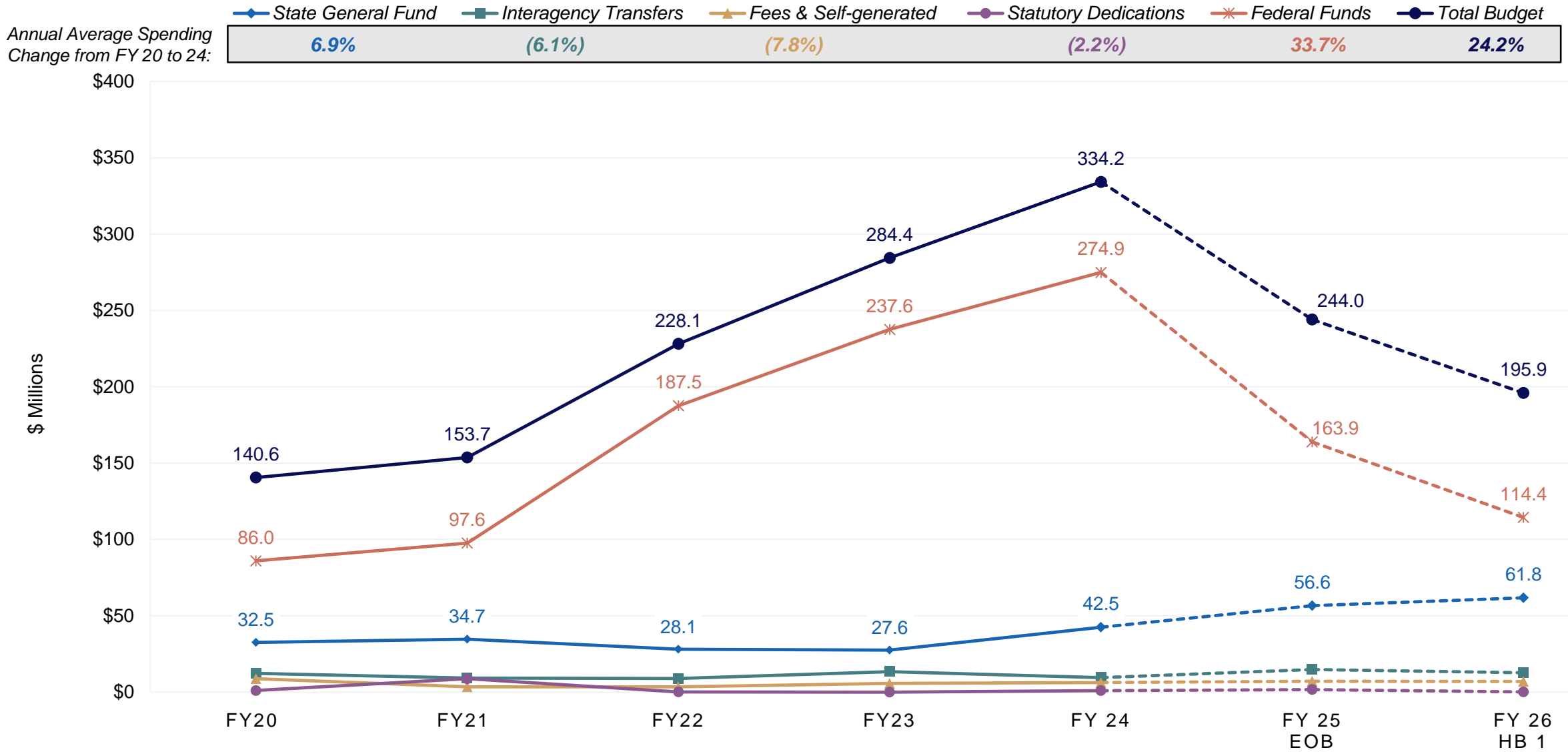
Expenditure Category

Salaries	\$	37,882,898
Other Compensation		4,946,354
Related Benefits		20,368,681
Travel		3,191,666
Operating Services		3,874,820
Supplies		1,507,991
Professional Services		44,267,660
Other Charges		12,179,739
Interagency Transfers		67,688,979
Acquisitions/Major Repairs		0
Total	\$	195,908,788



STATE ACTIVITIES

Historical Spending



STATE ACTIVITIES

Sources of Funding

State General Fund	Interagency Transfers	Self-generated Revenue	Statutory Dedications	Federal Funds
\$62 M	\$12.7 M	\$7 M	\$62,510	\$114 M
<p>The chief operating fund of the State recognized by the Revenue Estimating Conference from various taxes, licenses, fees, and other revenue sources except for those identified as other means of financing</p>	<p>Funding is derived from the following transfers:</p> <ul style="list-style-type: none">• Funding from BESE from the Louisiana Quality Education Support Fund 8(g)• Administrative cost for the LA-4 programs from DCFS	<p>Revenues derived from the following sources:</p> <p>Child Care Center Licensing Fees, American College Testing (ACT), Carl D. Perkins funds, teacher certifications, and French Dual Language Fund</p>	<p>Funding is derived from the following funds:</p> <p>\$62,510 - Litter Abatement and Education Account. These funds are derived from motor vehicle licenses, plates, and fines</p>	<p>Federal funding derived from the following grants:</p> <ul style="list-style-type: none">• Food and Nutrition Services• Child Care Development Fund (CCDF)• Individual with Disabilities Education Act• Other Educations Grants

STATE ACTIVITIES

Funding Comparison

Means of Finance	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 42,498,171	\$ 56,592,351	\$ 61,811,783	\$ 5,219,432	9.2%	\$ 19,313,612	45.4%
IAT	9,516,573	14,809,651	12,682,203	(2,127,448)	(14.4%)	3,165,630	33.3%
FSGR	6,324,884	7,047,707	6,987,497	(60,210)	(0.9%)	662,613	10.5%
Stat Ded	988,448	1,636,498	62,510	(1,573,988)	(96.2%)	(925,938)	(93.7%)
Federal	274,876,174	163,868,594	114,364,795	(49,503,799)	(30.2%)	(160,511,379)	(58.4%)
Total	\$ 334,204,250	\$ 243,954,801	\$ 195,908,788	\$ (48,046,013)	(19.7%)	\$ (138,295,462)	(41.4%)

Significant funding changes compared to the FY 25 Existing Operating Budget

State General Fund	Interagency Transfers	Statutory Dedications	Federal Funds
<p>\$5.2 M net increase primarily due to:</p> <ul style="list-style-type: none"> \$8 M increase in the various standard statewide adjustments including OTS (\$3.6 M) decrease from funding carried into FY 25 no longer needed in FY 26 	<p>(\$2.1 M) decrease due to:</p> <p>The removal of funding to align expenditures with anticipated revenues collections</p>	<p>(\$1.6 M) decrease due to:</p> <ul style="list-style-type: none"> (\$1.4 M) decrease in the Athletic Trainer Professional Development Fund \$991,479 increase in the LA Early Childhood Education Fund (\$472,500) decrease in the Jump Start Your Heart Fund 	<p>(\$49.5 M) decrease due to:</p> <ul style="list-style-type: none"> (\$50.5 M) decrease from the American Rescue Plan Act of 2021 \$1 M increase for various standard statewide adjustments

STATE ACTIVITIES

Expenditure Comparison

Expenditure Category	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 55,099,780	\$ 62,233,633	\$ 63,197,933	\$ 964,300	1.5%	\$ 8,098,153	14.7%
Operating Expenses	9,233,545	12,013,477	8,574,477	(3,439,000)	(28.6%)	(659,068)	(7.1%)
Professional Services	54,676,777	54,885,942	44,267,660	(10,618,282)	(19.3%)	(10,409,117)	(19.0%)
Other Charges	215,194,147	114,821,749	79,868,718	(34,953,031)	(30.4%)	(135,325,429)	(62.9%)
Acquisitions/Repairs	0	0	0	0	0.0%	0	0.0%
Total	\$ 334,204,249	\$ 243,954,801	\$ 195,908,788	\$ (48,046,013)	(19.7%)	\$ (138,295,461)	(41.4%)

Significant expenditure funding changes compared to the FY 25 Existing Operating Budget

Personnel Services	Operating Expenses	Professional Services	Other Charges
\$964,300 net increase due to: Various standard statewide adjustments to salaries including attrition, benefits, and retirement changes	(\$3.4 M) decrease due to align anticipated revenue collections for FY 26	(\$10.6 M) net decrease due to: <ul style="list-style-type: none"> (\$5 M) decrease for the removal of American Rescue Plan Act of 2021 (\$2.5 M) decrease to align with anticipated assessment expenditures (\$630,000) decrease for the removal of Imagine Learning/Robotify computer science pilot program 	(\$35 M) net decrease due to: <ul style="list-style-type: none"> (\$50 M) decrease for the removal of American Rescue Plan Act of 2021 \$15 M increase for various standard statewide adjustments <ul style="list-style-type: none"> \$7.8 M for the Office of Technology Services \$7.2 M for various standard statewide adjustments

Subgrantee Assistance



SUBGRANTEE ASSISTANCE

FY 26 Budget Recommendation

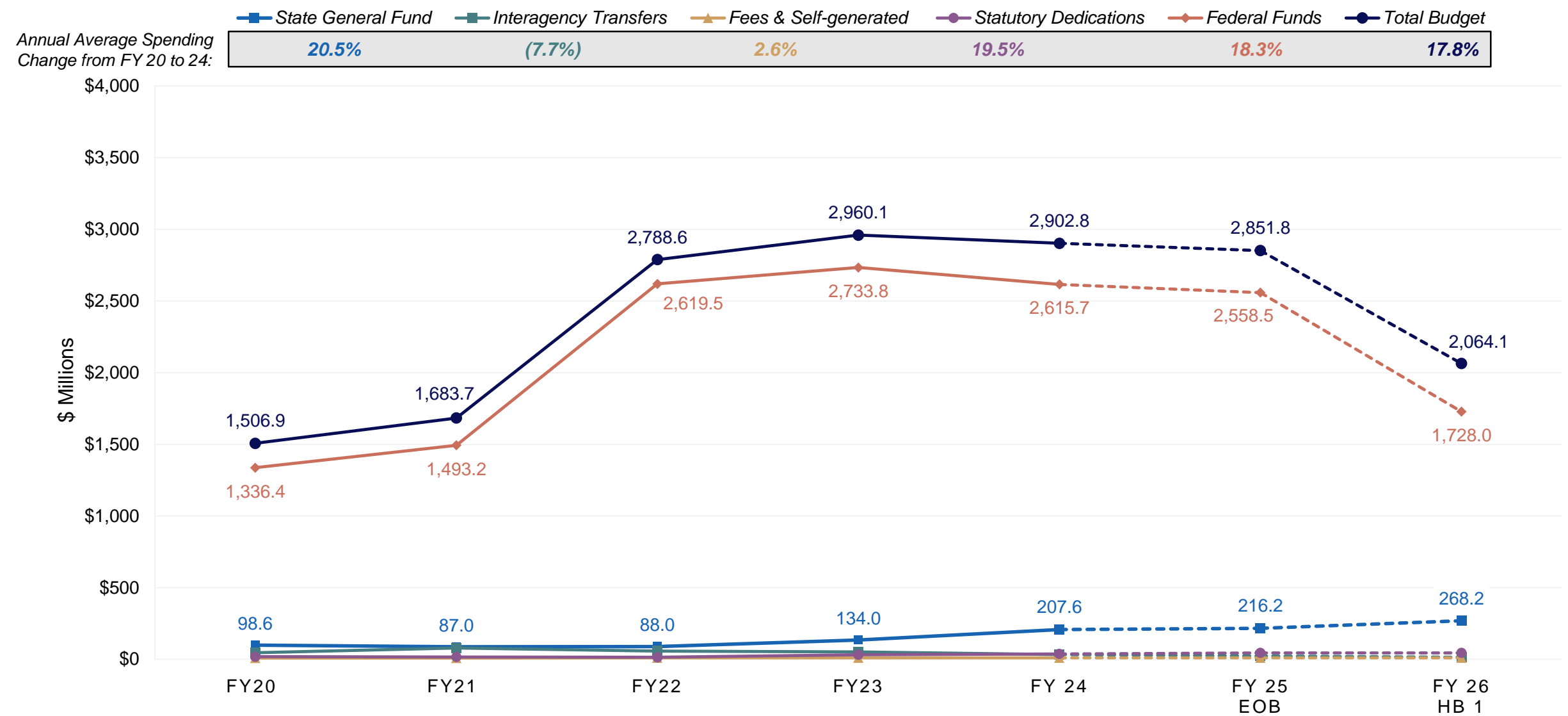
Means of Finance		
State General Fund	\$	268,170,733
Interagency Transfers		14,422,746
Fees & Self-generated		9,377,789
Statutory Dedications		44,091,952
Federal Funds		1,728,024,974
Total	\$	2,064,088,194

Expenditure Category		
Salaries	\$	0
Other Compensation		0
Related Benefits		0
Travel		0
Operating Services		0
Supplies		0
Professional Services		0
Other Charges		2,047,766,821
Interagency Transfers		16,321,373
Acquisitions/Major Repairs		0
Total	\$	2,064,088,194



SUBGRANTEE ASSISTANCE

Historical Spending



SUBGRANTEE ASSISTANCE

Sources of Funding

State General Fund \$268.2 M	Interagency Transfers \$14.4 M	Self-generated Revenue \$9.4 M	Statutory Dedications \$44.1 M	Federal Funds \$1.7 B
The chief operating fund of the State recognized by the Revenue Estimating Conference from various taxes, licenses, fees, and other revenue sources except for those identified as other means of financing	Funding is derived from the following transfers: <ul style="list-style-type: none">• Funding from BESE from the Louisiana Quality Education Support Fund 8(g)• Administrative cost for the LA-4 programs from DCFS	Revenues derived from the following sources: Child Care Center Licensing Fees, Child Care Development Fund (CCDF), American College Testing (ACT), Carl D. Perkins funds, teacher certifications, and French Dual Language Fund	Funding is derived from the following funds: \$32.4 M from the LA Early Childhood Education Fund \$11.6 M from the Education Excellence Fund	Federal funding derived from the following sources: <ul style="list-style-type: none">• Food and Nutrition Services• Child Care Development Fund (CCDF)• Individual with Disabilities Education Act• Other Education Grants

SUBGRANTEE ASSISTANCE

Funding Comparison

Means of Finance	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 207,601,181	\$ 216,178,621	\$ 268,170,733	\$ 51,992,112	24.1%	\$ 60,569,552	29.2%
IAT	32,791,237	22,800,237	14,422,746	(8,377,491)	(36.7%)	(18,368,491)	(56.0%)
FSGR	9,377,789	9,377,789	9,377,789	0	0.0%	0	0.0%
Stat Ded	37,319,177	44,870,101	44,091,952	(778,149)	(1.7%)	6,772,775	18.1%
Federal	2,615,746,134	2,558,525,857	1,728,024,974	(830,500,883)	(32.5%)	(887,721,160)	(33.9%)
Total	\$ 2,902,835,518	\$ 2,851,752,605	\$ 2,064,088,194	\$ (787,664,411)	(27.6%)	\$ (838,747,324)	(28.9%)

Significant funding changes compared to the FY 25 Existing Operating Budget

State General Fund	Interagency Transfers	Federal Funds
<p>\$52 M net increase primarily due to:</p> <ul style="list-style-type: none"> \$93.5 M increase for the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program (\$44.5 M) decrease for the Student Scholarship for Educational Excellence Program's sunset \$8.4 M Means of financing substitution to the Department of Children and Families 	<p>(\$8.4 M) decrease due to:</p> <p>Means of financing substitution for funding not received from the Department of Children and Families</p>	<p>(\$830.5 M) decrease due to:</p> <p>For the removal of funding from the American Rescue Plan Act of 2021</p>

SUBGRANTEE ASSISTANCE

Expenditure Comparison

Expenditure Category	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	\$ 0	0.0%
Operating Expenses	0	0	0	0	0.0%	0	0.0%
Professional Services	44,500	1,537,500	0	(1,537,500)	(100.0%)	(44,500)	(100.0%)
Other Charges	2,902,791,018	2,850,215,105	2,064,088,194	(786,126,911)	(27.6%)	(838,702,824)	(28.9%)
Acquisitions/Repairs	0	0	0	0	0.0%	0	0.0%
Total	\$ 2,902,835,518	\$ 2,851,752,605	\$ 2,064,088,194	\$ (787,664,411)	(27.6%)	\$ (838,747,324)	(28.9%)

Significant expenditure funding changes compared to the FY 25 Existing Operating Budget	
Professional Services	Other Charges
<p>(\$1.5 M) net decrease due to:</p> <ul style="list-style-type: none"> (\$1.5 M) decrease for the removal of funding to align expenditures to anticipate need 	<p>(\$786.1 M) net decrease due to:</p> <ul style="list-style-type: none"> (\$830.5 M) decrease for the removal of American Rescue Plan Act of 2021 \$93.5 M increase for the annualization and expansion of the LA GATOR Program (\$44.6 M) decrease for the termination of the Scholarship for Educational Excellence Program

SUBGRANTEE ASSISTANCE

FY 26 EARLY CHILDHOOD EDUCATION FUNDING

Program	Means of Finance (In Millions)				
	State General Fund	Interagency Transfers	Federal	Statutory Ded	Total
Child Care Assistance Program (CCAP)	\$78,575,748	\$0	\$150,000,000	\$0	\$228,575,748
Preschool Development Grants – Expansion	\$0	\$0	\$0	\$0	\$0
Early Childhood Care and Education Network	\$0	\$140,000	\$0	\$0	\$140,000
Head Start and Early Head Start	\$0	\$0	\$175,000	\$0	\$175,000
Title I – Pre-K Programs	\$0	\$0	\$37,471,108	\$0	\$37,471,108
IDEA Preschool and Part B	\$0	\$0	\$8,329,750	\$0	\$8,329,750
LA 4 Early Childhood Program	\$84,002,133	\$11,522,746	\$0	\$0	\$95,524,879
Early Childhood Education Fund	\$0	\$0	\$0	\$32,442,190	\$32,442,190
Nonpublic School Early Childhood Development	\$7,840,932	\$0	\$0	\$0	\$7,840,932
TOTAL	\$170,418,813	\$11,662,746	\$195,975,858	\$32,442,190	\$410,499,607
Percent of Total Funding	42%	3%	48%	8%	100%

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

SUBGRANTEE ASSISTANCE

Early Childhood Education Enrollment

Enrollment in Public Early Childhood Education Programs						
Program	Infants	Ones	Twos	Threes	Fours	Totals
Child Care Assistance Program	768	1,680	2,506	3,013	2,555	10,522
Birth to Three Program	284	1,145	1,274	1,135		3,838
Head Start and Early Head Start	364	966	1,455	7,225	3,660	13,670
Title I - Pre-K Programs				32	3,591	3,623
IDEA Preschool, Part B				260	799	1,059
LA 4 Early Childhood Program					16,840	16,840
Early Childhood Education Fund	160	298	466	497		1,421
Nonpublic School Early Childhood Development				481	886	1,367
Other Funding Sources	224	287	412	658	3,824	5,405
Total	1,800	4,376	6,113	13,301	32,155	57,745

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

LOUISIANA CHILDHOOD EDUCATION FUND

REVENUE SOURCES (ACTUAL COLLECTIONS)

RS 17:407.30

Early Childhood Education Fund	2020	2021	2022	2023	2024	Total Revenue
Sources:						
1.Gaming Tax Revenues	\$ 41,552	\$ 163,935	\$ -	\$ -	\$ -	\$ 205,487
2.Fantasy Sports/Sports Wagering	\$ -	\$ -	\$ 151,324	\$ 173,552	\$ 108,045	\$ 324,876
3.Sport Betting Sports Wagering	\$ -	\$ -	\$ 3,526,299	\$ 9,714,983	\$ 13,785,514	\$ 13,241,282
4.Pelican License plates	\$ -	\$ -	\$ -		\$ 4,447	\$ -
5.Other Excise/Consumable Hemp	\$ 113,869	\$ 293,704	\$ 559,837	\$ 981,080	\$ 1,057,139	\$ 1,948,490
Interest/Carryover	\$ 25	\$ 155,504	\$ 2,021	\$ 85,173	\$ 127,945	\$ 242,723
Total Revenue	\$ 155,446	\$ 613,143	\$ 4,239,481	\$ 10,954,788	\$ 15,083,090	\$ 15,962,858

* \$40 M Deposit was made in ACT 167 of the 2022 R.S.

Balance:\$26.2 M

Recommended:\$32.4 M

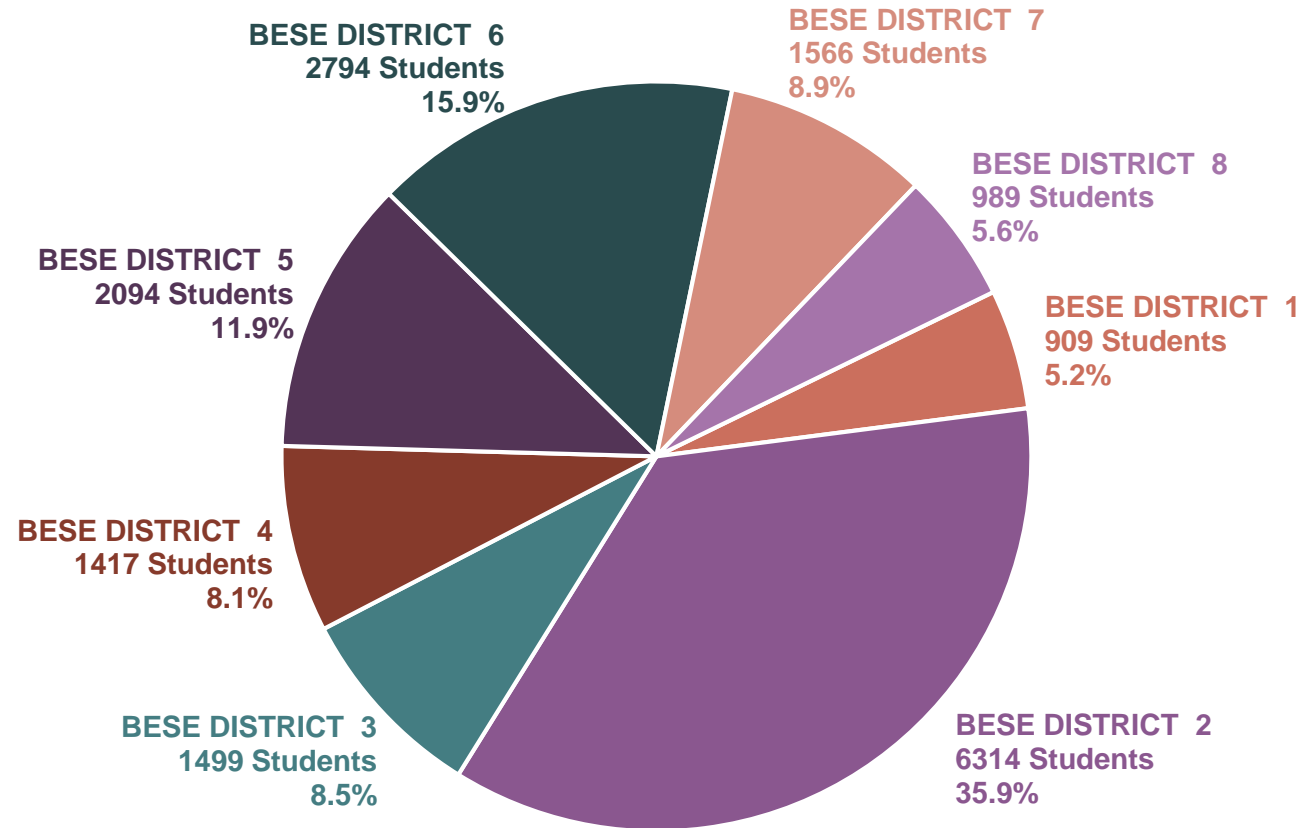
1. Administered by BESE
2. 70% of funding of any funding awarded will be used directly for seats
3. To be eligible for monies from the ECE Fund, local entities must commit non-state and non-federal funding to the proposed project at a rate of at least one-to-one
4. Demonstrate receipt of local funding

Source: Dept. of Treasury report as of March 2025

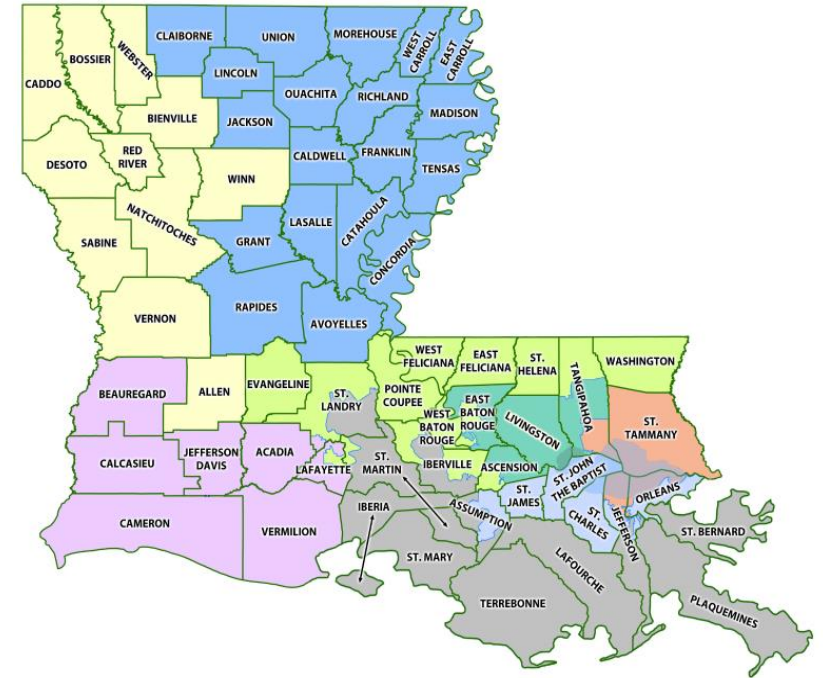
SUBGRANTEE ASSISTANCE

LA GATOR Scholarship Program

Percentage of Eligible Student Application (by BESE District)



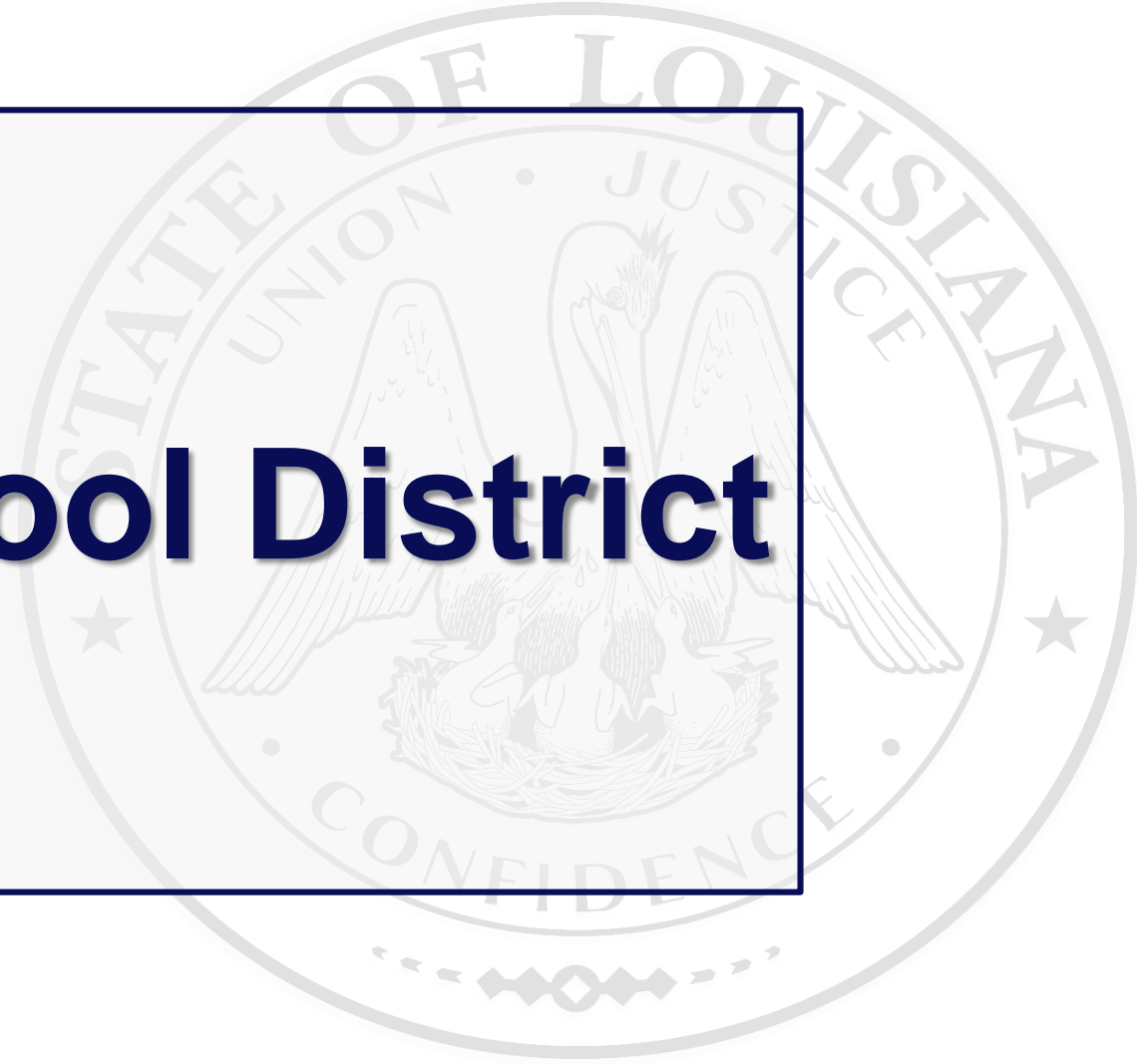
17,582 Total eligible students applications



Source: Louisiana Department of Education 3.17.25

Source: Louisiana Board of Elementary and Secondary Education

Recovery School District

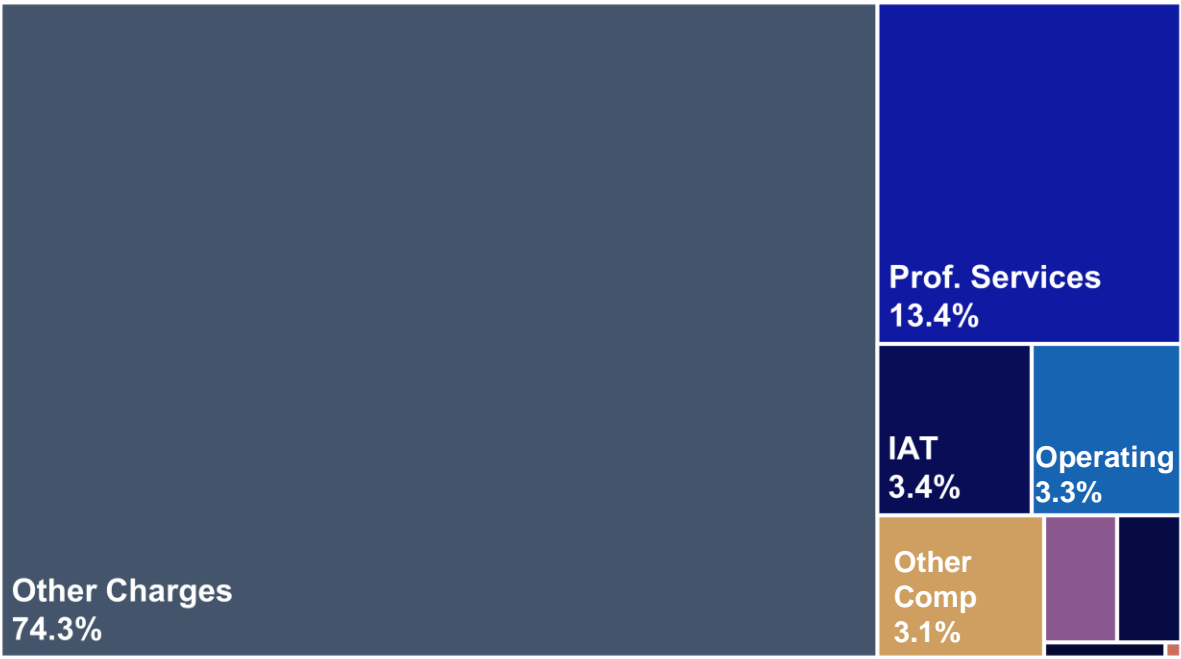


RECOVERY SCHOOL DISTRICT

FY 26 Budget Recommendation

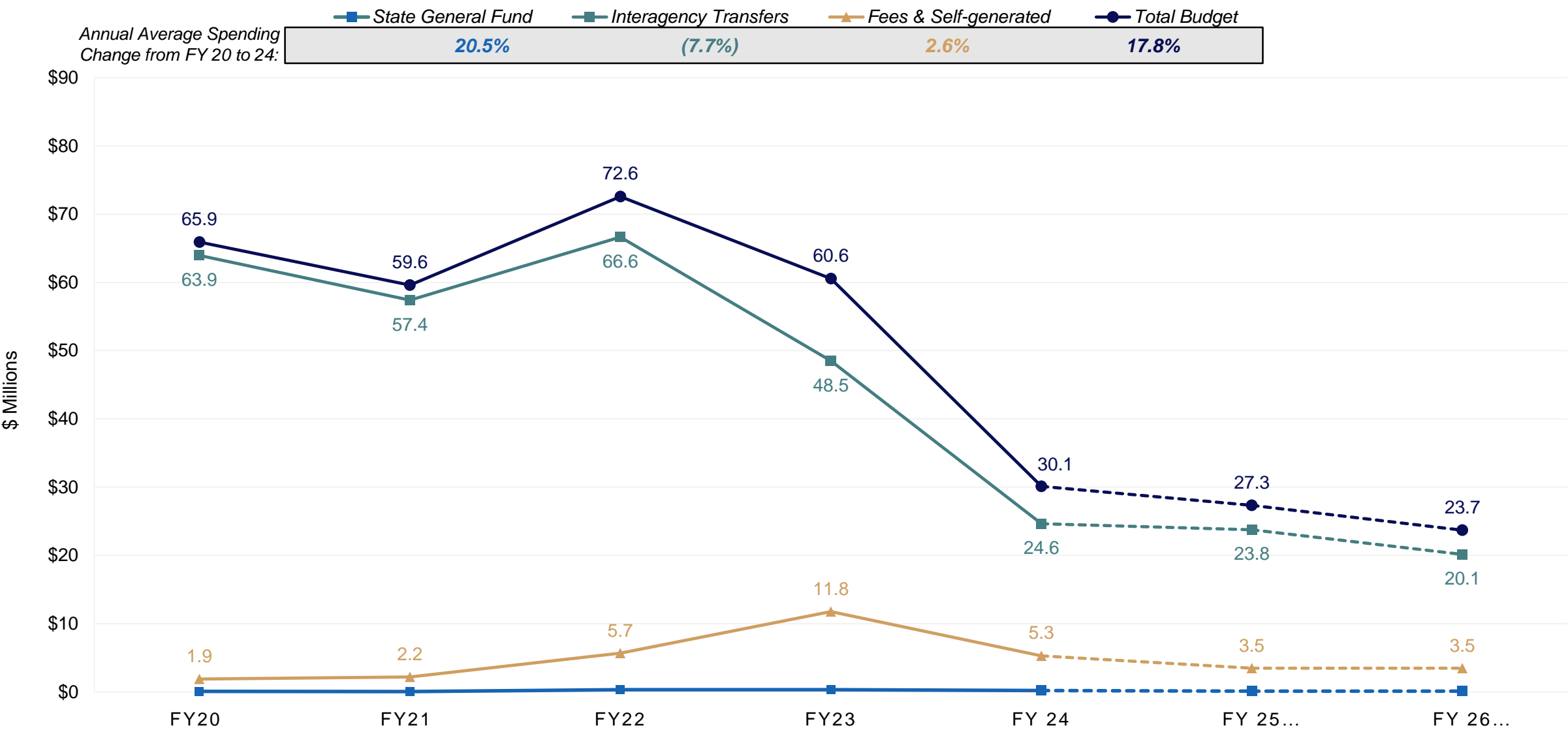
Means of Finance		
State General Fund	\$	91,321
Interagency Transfers		20,132,420
Fees & Self-generated		3,450,160
Statutory Dedications		0
Federal Funds		0
Total	\$	23,673,901

Expenditure Category		
Salaries	\$	0
Other Compensation		724,862
Related Benefits		283,684
Travel		55,534
Operating Services		784,794
Supplies		7,200
Professional Services		3,174,828
Other Charges		17,584,019
Interagency Transfers		808,980
Acquisitions/Major Repairs		250,000
Total	\$	23,673,901



RECOVERY SCHOOL DISTRICT

Historical Spending



RECOVERY SCHOOL DISTRICT

Sources of Funding

State General Fund	Interagency Transfers	Self-generated Revenue
\$91,321	\$20.1 M	\$3.5 M
<p>The chief operating fund of the State recognized by the Revenue Estimating Conference from various taxes, licenses, fees, and other revenue sources except for those identified as other means of financing</p>	<p>Funding is derived from the following transfers:</p> <ul style="list-style-type: none">• Funding associated with MFP for RSD run charter schools• Federal grants from LDOE	<p>Revenues derived from the following sources:</p> <ul style="list-style-type: none">• \$3 M from insurance proceeds for settlements with various sources• \$514,111 from the Lexington Insurance settlement

RECOVERY SCHOOL DISTRICT

Funding Comparison

Means of Finance	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 188,270	\$ 104,390	\$ 91,321	\$ (13,069)	(12.5%)	\$ (96,949)	(51.5%)
IAT	24,641,226	23,759,103	20,132,420	(3,626,683)	(15.3%)	(4,508,806)	(18.3%)
FSGR	5,283,995	3,450,160	3,450,160	0	0.0%	(1,833,835)	(34.7%)
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 30,113,491	\$ 27,313,653	\$ 23,673,901	\$ (3,639,752)	(13.3%)	\$ (6,439,590)	(21.4%)

Significant funding changes compared to the FY 25 Existing Operating Budget

Interagency Transfers

(\$3.6 M) decrease due to:

The removal of funding to from the United States Department of Education for the American Rescue Plan act

RECOVERY SCHOOL DISTRICT

Expenditure Comparison

Expenditure Category	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 1,036,256	\$ 1,049,498	\$ 1,008,546	\$ (40,952)	(3.9%)	\$ (27,710)	(2.7%)
Operating Expenses	15,582	847,528	847,528	0	0.0%	831,946	5,339.1%
Professional Services	3,056,954	3,174,828	3,174,828	0	0.0%	117,874	3.9%
Other Charges	22,283,912	21,991,799	18,392,999	(3,598,800)	(16.4%)	(3,890,913)	(17.5%)
Acquisitions/Repairs	3,720,787	250,000	250,000	0	0.0%	(3,470,787)	(93.3%)
Total	\$ 30,113,491	\$ 27,313,653	\$ 23,673,901	\$ (3,639,752)	(13.3%)	\$ (6,439,590)	(21.4%)

Significant expenditure changes compared to the FY 25 Existing Operating Budget

Personnel Services	Other Charges
<p>(\$40,952) net decrease due to:</p> <ul style="list-style-type: none"> (\$33,772) decrease the base need for related benefits (\$7,180) net decrease for group insurance and retirement rate adjustment 	<p>(\$ 3.6 M) decrease due to:</p> <ul style="list-style-type: none"> The removal of American Rescue Plan Act of 2021 grants received from the United States Department of Education

Minimum Foundation Program



MINIMUM FOUNDATION PROGRAM

FY 26 Budget Recommendation

Means of Finance		
State General Fund	\$	3,783,559,179
Interagency Transfers		0
Fees & Self-generated		0
Statutory Dedications		293,812,000
Federal Funds		0
Total	\$	4,077,371,179

Expenditure Category		
Salaries	\$	0
Other Compensation		0
Related Benefits		0
Travel		0
Operating Services		0
Supplies		0
Professional Services		0
Other Charges		4,077,371,179
Interagency Transfers		0
Acquisitions/Major Repairs		0
Total	\$	4,077,371,179



MINIMUM FOUNDATION PROGRAM

Funding Comparison

Means of Finance	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 3,913,258,870	\$ 3,935,730,529	\$ 3,783,559,179	\$ (152,171,350)	(3.9%)	\$ (129,699,691)	(3.3%)
IAT	0	0	0	0	0.0%	0	0.0%
FSGR	0	0	0	0	0.0%	0	0.0%
Stat Ded	304,777,532	340,595,364	293,812,000	(46,783,364)	(13.7%)	(10,965,532)	(3.6%)
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 4,218,036,402	\$ 4,276,325,893	\$ 4,077,371,179	\$ (198,954,714)	(4.7%)	\$ (140,665,223)	(3.3%)

Significant funding changes compared to the FY 25 Existing Operating Budget

State General Fund	Statutory Dedications
<p>(\$152.1 M) decrease primarily due to:</p> <ul style="list-style-type: none"> • (\$161.1 M) decrease for the removal of funding for one-time teacher pay stipends funded in FY 25 but no longer needed for FY26 • \$5.6 M increase for a means of finance substitution with the Lottery Proceeds Fund • \$3.4 M increase for a means of finance substitution with the Support Education in Louisiana First Fund 	<p>(\$46.8 M) decrease due to:</p> <ul style="list-style-type: none"> • (\$37.8 M) decrease in the Overcollections Fund • (\$5.6 M) decrease in the Lottery Proceeds Fund • (\$3.4 M) decrease in the Support Education in Louisiana First Fund

MINIMUM FOUNDATION PROGRAM

Expenditure Comparison

Expenditure Category	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	\$ 0	0.0%
Operating Expenses	0	0	0	0	0.0%	0	0.0%
Professional Services	0	0	0	0	0.0%	0	0.0%
Other Charges	4,218,036,402	4,276,325,893	4,077,371,179	(198,954,714)	(4.7%)	(140,665,223)	(3.3%)
Acquisitions/Repairs	0	0	0	0	0.0%	0	0.0%
Total	\$ 4,218,036,402	\$ 4,276,325,893	\$ 4,077,371,179	\$ (198,954,714)	(4.7%)	\$ (140,665,223)	(3.3%)

Significant expenditure funding changes compared to the FY 25 Existing Operating Budget

Other Charges

(\$199 M) decrease due to:

- The removal of a one-time pay stipend for FY 25 given in the same manner as the prior fiscal year for certificated teachers and support personnel

MINIMUM FOUNDATION PROGRAM

Recent Funded Pay Increases

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	\$197,683,794	\$2,000/1000
2025	\$198,000,000	\$2,000/1000
Total	\$724,976,643	



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



Non-Public Educational Assistance

NON-PUBLIC EDUCATIONAL ASSISTANCE

FY 26 Budget Recommendation

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

Expenditure Category		
Salaries	\$	0
Other Compensation		0
Related Benefits		0
Travel		0
Operating Services		0
Supplies		0
Professional Services		0
Other Charges		20,694,779
Interagency Transfers		0
Acquisitions/Major Repairs		0
Total	\$	20,694,779



NON-PUBLIC EDUCATIONAL ASSISTANCE

Funding Comparison

Means of Finance	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 21,296,280	\$ 20,698,870	\$ 20,694,779	\$ (4,091)	(0.0%)	\$ (601,501)	(2.8%)
IAT	0	0	0	0	0.0%	0	0.0%
FSGR	0	0	0	0	0.0%	0	0.0%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 21,296,280	\$ 20,698,870	\$ 20,694,779	\$ (4,091)	(0.0%)	\$ (601,501)	(2.8%)

Significant funding changes compared to the FY 25 Existing Operating Budget

State General Fund

(\$4,091) decrease primarily due to:
The removal of funding for required services carried into FY 25 but no longer needed for FY 26

NON-PUBLIC EDUCATIONAL ASSISTANCE

Expenditure Comparison

Expenditure Category	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	\$ 0	0.0%
Operating Expenses	0	0	0	0	0.0%	0	0.0%
Professional Services	0	0	0	0	0.0%	0	0.0%
Other Charges	21,296,280	20,698,870	20,694,779	(4,091)	(0.0%)	(601,501)	(2.8%)
Acquisitions/Repairs	0	0	0	0	0.0%	0	0.0%
Total	\$ 21,296,280	\$ 20,698,870	\$ 20,694,779	\$ (4,091)	(0.0%)	\$ (601,501)	(2.8%)

Significant expenditure funding changes compared to the FY 25 Existing Operating Budget

Other Charges

(\$4,091) decrease due to:

The removal of funding for required services carried into FY 25 for the Society of the Roman Catholic Church in Lake Charles

DEPARTMENT CONTACTS



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General Department Information



STATE ACTIVITIES

Agency Overview

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

Agency Overview

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

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

Linwood Charter School, Shreveport
Dalton Charter, Baton Rouge
Lanier Charter, Baton Rouge
Prescott Academy, Baton Rouge



Linwood Charter

RSD – Construction Program

Construction Program Activity

Provided funding for a multi-year Orleans Parish Reconstruction Master Plan for the renovation or building of school facilities that has now concluded



MINIMUM FOUNDATION PROGRAM

The proposed MFP will provide block grants for 646,725 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, Ecole Pointe Au Chien, and Lab Schools. The current formula is allocated at \$4.1 billion of which \$3.8 billion is SGF and makes up 31% of total state 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

Non-Public Educational Assistance

Agency Overview

Non-Public Educational Assistance provides funds to benefit BESE approved non-public 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

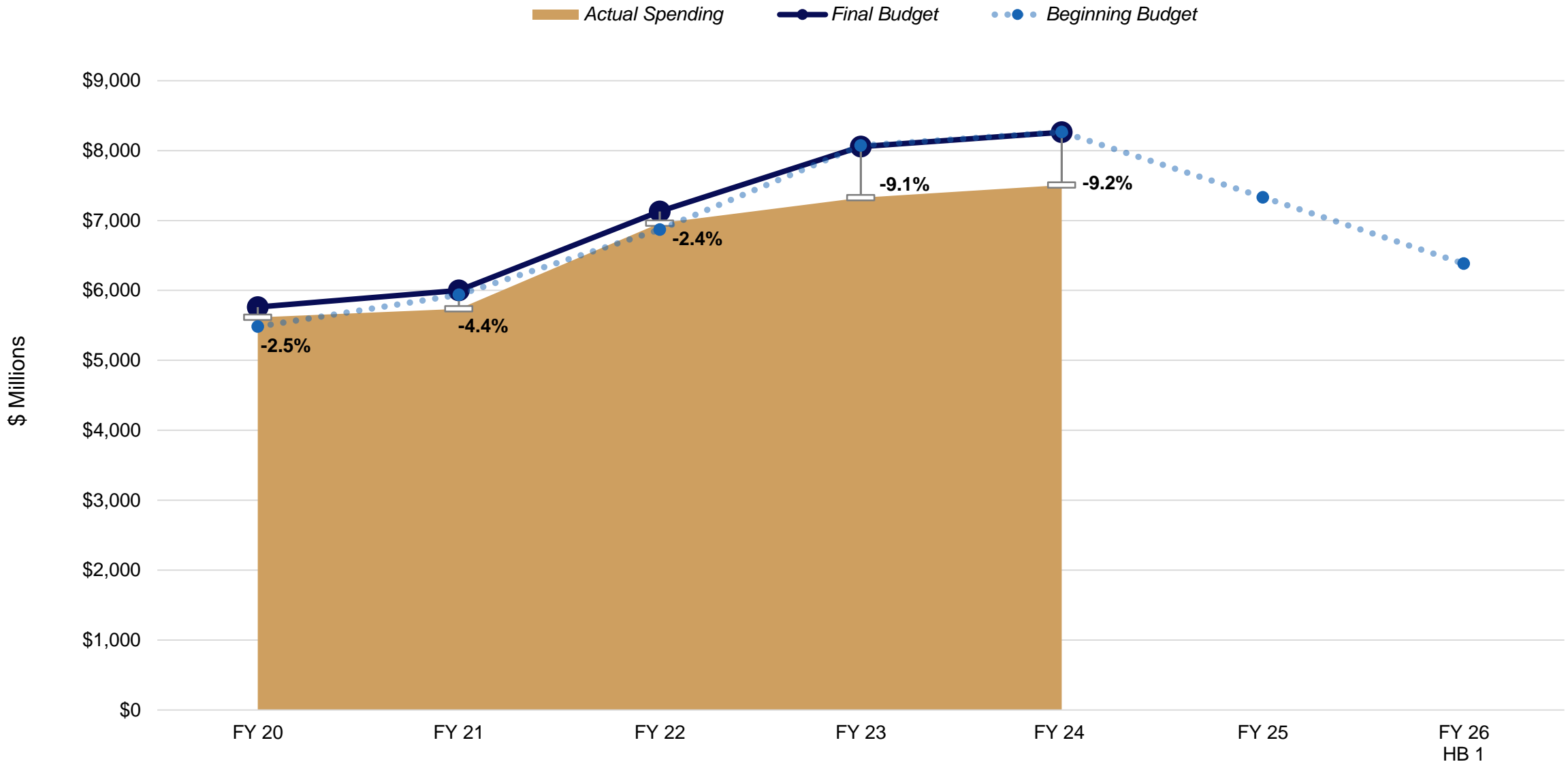
Textbooks

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

General Budgetary Information



HISTORICAL BUDGET



FY 25 EXISTING OPERATING BUDGET

The FY 2024-25 Existing Operating Budget (EOB) was frozen on December 1, 2024. 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	\$ 4,220,420,040	\$ 8,884,721	\$ 4,229,304,761
Interagency Transfers	61,368,991	0	61,368,991
Self-generated Revenue	19,875,656	0	19,875,656
Statutory Dedications	387,099,463	2,500	387,101,963
Federal	2,722,394,451	0	2,722,394,451
Total	\$ 7,411,158,601	\$ 8,887,221	\$ 7,420,045,822

<i>Mid-year Adjustments Summary</i>				
July	August	September	October	November
No change	\$8.9 M Various means of finance carried into FY 25 from the prior fiscal year for program expenses and contracts	No change	No change	No change