



HOUSE COMMITTEE ON APPROPRIATIONS

FY 12-13

Executive Budget Review

**Louisiana School for Math, Science and the
Arts**

April 3, 2012



The Louisiana School for Math, Science and the Arts budget unit has two Programs

**Living and Learning Community Program (which is
the school created by legislation in 1981 and known
as the LSMSA) and**

**Louisiana Virtual School Program (a collaboration
between LSMSA and the
State Department of Education)**



Executive Budget By Means of Finance

LA VIRTUAL SCHOOL AND THE LIVING AND LEARNING COMMUNITY

Means of Financing (MOF)	Actual Expenditures FY 2010-11	Existing Operating Budget FY 2011-12 (12/01/11)	Executive Budget FY 2012-13	Change From FY 11-12 to FY 12-13	Percent Change From FY 11-12 to FY 12-13
State General Fund (SGF)	\$6,576,143	\$5,202,500	\$5,353,434	\$150,934	2.90%
Interagency Transfers (IAT)	\$2,404,748	\$4,646,740	\$4,599,045	-\$47,695	-1.03%
Fees & Self-gen Rev (SGR)	\$369,016	\$375,459	\$375,459	\$0	0.00%
Statutory Dedications (SD)	\$94,174	\$231,879	\$78,099	-\$153,780	-66.32%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Federal Funds (FED)	\$57,816	\$85,086	\$85,086	\$0	0.00%
TOTAL MOF	\$9,501,897	\$10,541,664	\$10,491,123	-\$50,541	-0.48%
Authorized Positions	90	88	88	0	0.00%



Louisiana Virtual School Program

LOUISIANA VIRTUAL SCHOOL

Means of Financing (MOF)	Actual Expenditures FY 2010-11	Existing Operating Budget FY 2011-12 (12/01/11)	Executive Budget FY 2012-13	Change From FY 11-12 to FY 12-13	Percent Change From FY 11-12 to FY 12-13
State General Fund (SGF)	\$31,956	\$32,000	\$32,000	\$0	0.00%
Interagency Transfers (IAT)	\$2,375,737	\$2,994,336	\$2,994,336	\$0	0.00%
Fees & Self-gen Rev (SGR)	\$0	\$0	\$0	\$0	0.00%
Statutory Dedications (SD)	\$0	\$0	\$0	\$0	0.00%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Federal Funds (FED)	\$0	\$0	\$0	\$0	0.00%
TOTAL MOF	\$2,407,693	\$3,026,336	\$3,026,336	\$0	0.00%
Authorized Positions	0	0	0	0	0.00%



Living and Learning Community Program

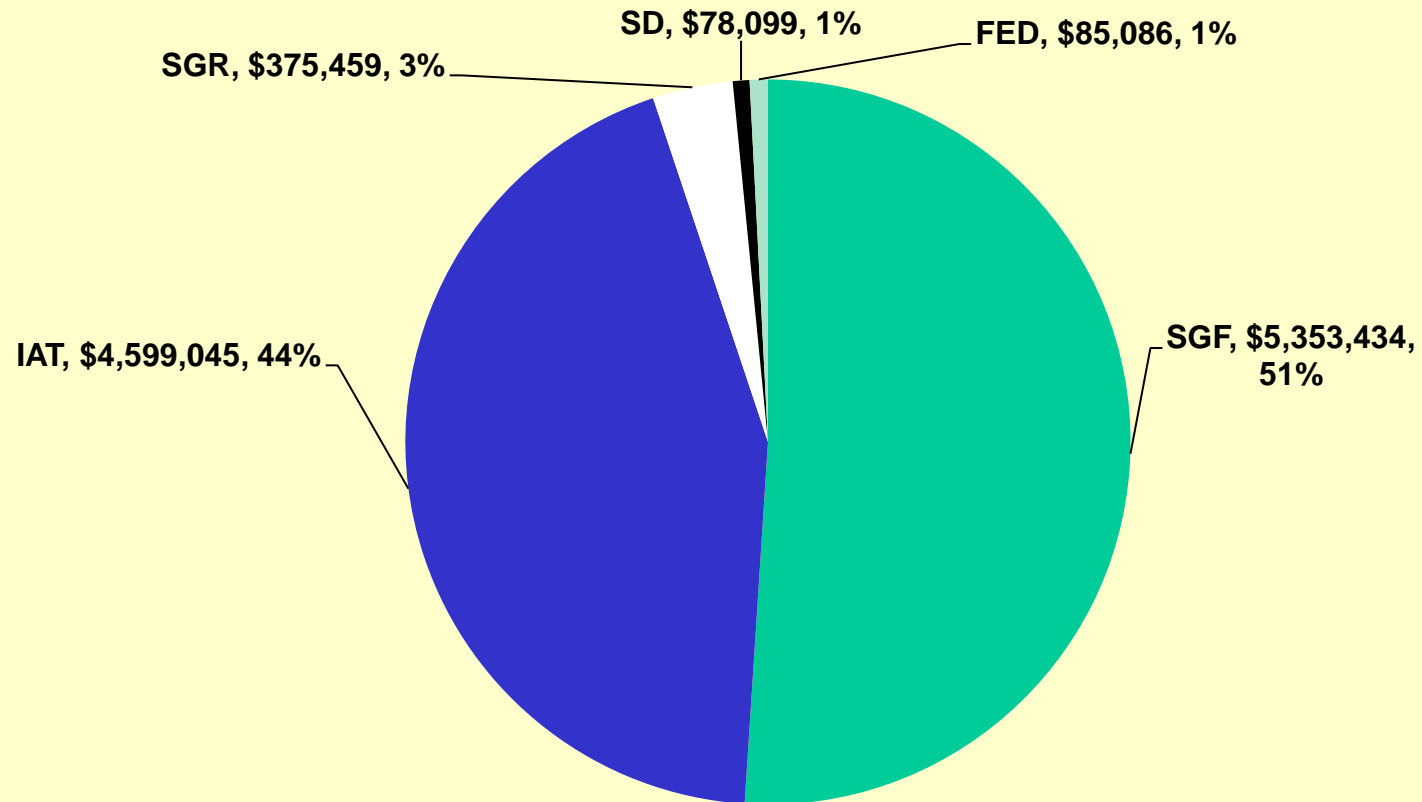
LIVING AND LEARNING COMMUNITY (LSMSA)

Means of Financing (MOF)	Actual Expenditures FY 2010-11	Existing Operating Budget FY 2011-12 (12/01/11)	Executive Budget FY 2012-13	Change From FY 11-12 to FY 12-13	Percent Change From FY 11-12 to FY 12-13
State General Fund (SGF)	\$6,544,187	\$5,170,500	\$5,321,434	\$150,934	2.92%
Interagency Transfers (IAT)	\$29,011	\$1,652,404	\$1,604,709	-\$47,695	-2.89%
Fees & Self-gen Rev (SGR)	\$369,016	\$375,459	\$375,459	\$0	0.00%
Statutory Dedications (SD)	\$94,174	\$231,879	\$78,099	-\$153,780	-66.32%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Federal Funds (FED)	\$57,816	\$85,086	\$85,086	\$0	0.00%
TOTAL MOF	\$7,094,204	\$7,515,328	\$7,464,787	-\$50,541	-0.67%
Authorized Positions	90	88	88	0	0.00%

The Louisiana School for Math, Science and the Arts is the Living and Learning Community Program for Agency 19-657



LSMSA FY 12-13 TOTAL MOF - \$10.5 Million





Significant Budget Changes - Statewide

(\$23,726) SGF	Annualization of FY 11-12 Mid-Year Reduction Plan
(\$14,559) SGF	State Employee Retirement Rate Adjustment
\$203,791 SGF	TRSL rate adjustment
\$144,571 SGF	Salary Base Adjustment
(\$144,571) SGF	Salary funding from Other Line Items
(\$14,572) SGF	Adjustment for risk management, Legislative Auditor fees, UPS fees and Civil Service fees
(\$148,838) SD	Non-recur funding for the 27th Pay Period from the Overcollections Fund



Other Budget Adjustments

(\$47,695) IAT

Reduction of Interagency Transfers from the Minimum Foundation Program formula due to changes in enrollment projections

(\$4,942) SD

Reduction of Statutory Dedication Education Excellence Fund for LSMSA, based on latest projections adopted by the Revenue Estimating Conference

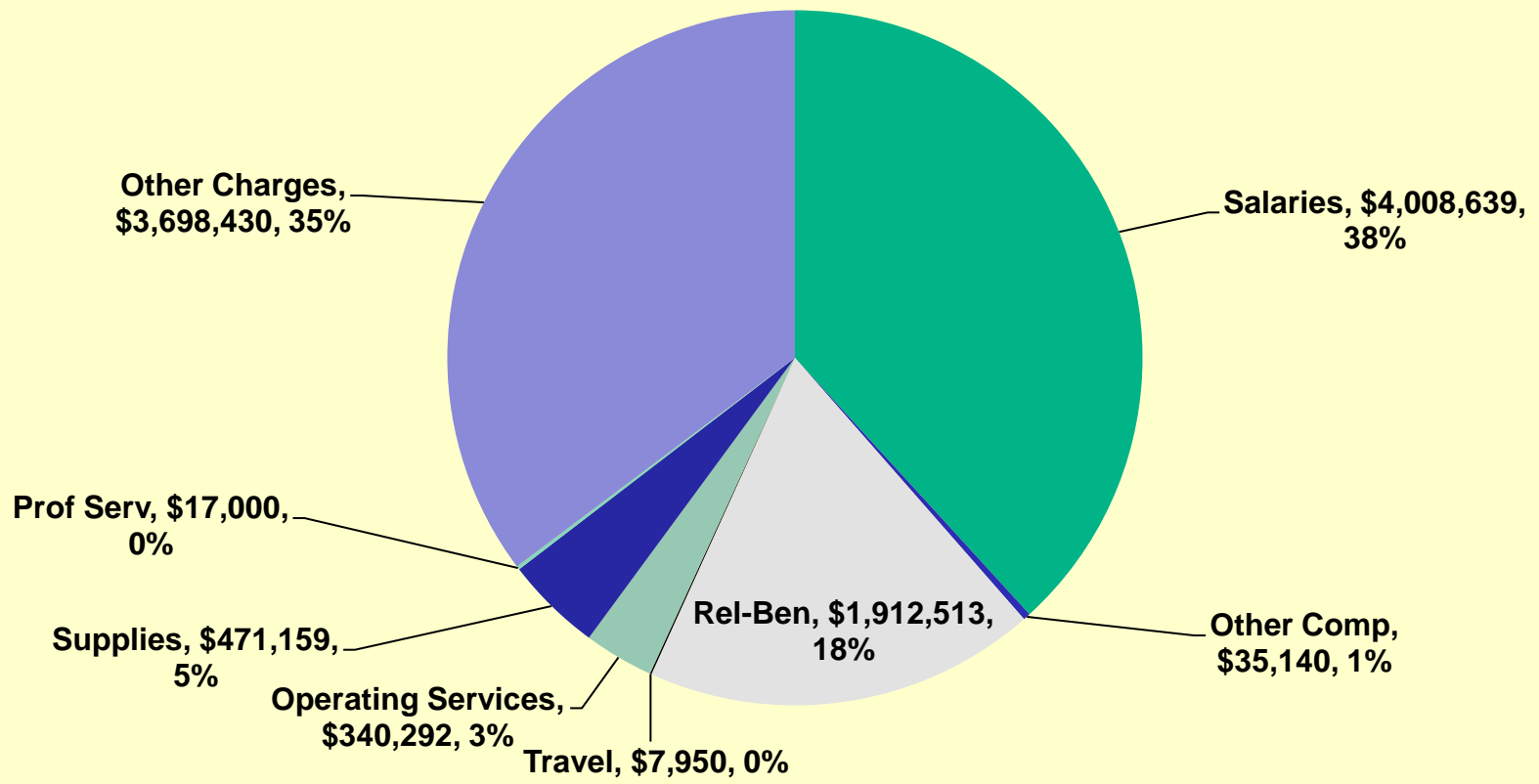


FY 12-13 Executive Budget by Expenditure Line Item

Expenditures	FY 10-11 Actual Budget	FY 11-12 Existing Operating Budget (12/01/11)	FY 12-13 Executive Budget	Change from FY 11-12 to FY 12-13	Percent Change
Salaries	\$4,069,640	\$4,096,472	\$4,008,639	-\$87,833	-2.1%
Other Compensation	\$31,479	\$35,140	\$35,140	\$0	0.0%
Related Benefits	\$1,479,538	\$1,687,410	\$1,912,513	\$225,103	13.3%
Travel	\$9,373	\$7,950	\$7,950	\$0	0.0%
Operating Services	\$345,618	\$361,632	\$340,292	-\$21,340	-5.9%
Supplies	\$509,515	\$545,831	\$471,159	-\$74,672	-13.7%
Prof Svcs	\$16,514	\$17,000	\$17,000	\$0	0.0%
Other Charges	\$3,040,220	\$3,790,229	\$3,698,430	-\$91,799	-2.4%
Acq/Major Repairs	\$0	\$0	\$0	\$0	0.0%
Unallotted	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.0%
TOTAL EXP	\$9,501,897	\$10,541,664	\$10,491,123	-\$50,541	-0.5%



LSMSA FY 12-13 TOTAL EXPENDITURES - \$10.5 MILLION





LSMSA Discretionary and Non-Discretionary Funding in FY 12-13 Executive Budget

Discretionary	\$10,246,240	97.67%
Non-Discretionary	\$244,883	2.33%
Total	\$10,491,123	100.00%

Non-discretionary funding within LSMSA's FY 12-13 Executive Budget Recommendation includes the Statutory Dedicated Education Excellence Fund and employer contributions for retiree group insurance



Statutory Dedications

LOUISIANA SCHOOL FOR MATH, SCIENCE AND THE ARTS Statutory Dedication Comparison

Statutory Dedications	FY 10-11 Actual Expenditures	FY 11-12 Existing Operating Budget 12/01/11	FY 12-13 Executive Budget	Change FY 11-12 to FY 12-13	Percent Change
Education Excellence Fund	\$79,174	\$83,041	\$78,099	-\$4,942	-6.0%
Overcollections Fund	<u>\$15,000</u>	<u>\$148,838</u>	<u>\$0</u>	<u>-\$148,838</u>	<u>-100%</u>
TOTAL	\$94,174	\$231,879	\$78,099	-\$153,780	-66.3%



Dedications

Education Excellence Fund Const. Art. VII, Section 10.8

- Beginning FY 11-12, the LA. Constitution provides that the state treasurer shall credit to the Education Excellence Fund one-third of all investment earnings on the investment of the Millennium Trust
- The Louisiana Constitution states that the amount of \$75,000 plus a per pupil amount equal to the EEF amount per child distributed to public school systems shall be allocated to the Louisiana School for Math, Science and the Arts



Dedications

Overcollections Fund R.S. 100.21

- Created in 2004
- Monies in the fund are invested in the same manner as monies in the SGF
- Interest earned on investment of monies in the fund are deposited in and credited to the SGF
- Unexpended and unencumbered monies in the fund at the end of the fiscal year remain in the fund
- There is no statutory dedicated revenue stream for the Overcollections Fund



LSMSA

FY 12-13 SALARIES/POSITIONS

- \$4 million for Salaries and Other Compensation
- \$1.9 million for Related Benefits
- Total Personal Services = \$6 million, 57% of the LSMSA total Executive Budget Recommendation

- Average Classified Salary = \$31,259
- Average Unclassified Salary = \$49,358

- 88 Authorized Positions (10 classified and 78 unclassified)

- As of March 21, 2012, LSMSA had one vacancy that was expected to be filled before May 2012



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