

Introduction

In Louisiana there are 173,000 children from birth to age 3 living in poverty who are eligible for publicly funded child care and early education programs.¹ But two-thirds of those children (114,000) do not have access to the high-quality publicly funded care and education they need—and the majority of them are infants and toddlers.²

In 2017, Louisiana's state legislature sought to address these disparities in access to publicly funded child care and early education. It established a special fund within the state treasury known as the Louisiana Early Childhood Education Fund to begin to set aside investments in early care and education programs supporting children from birth to age 3.3 The purpose of the fund would be to provide matching dollars to incentivize local communities to invest in early care and education. Although initially unfunded, the

Louisiana Early Childhood Education Fund now has dedicated sources of state revenue and recently received an additional one-time state allocation. In addition to the Louisiana Early Childhood Education Fund, the state legislature created a bipartisan Early Childhood Care and Education Commission in 2018 to investigate access to publicly funded child care and early education for children from birth to age 3.

The advocacy organization, Louisiana Policy Institute for Children, played an instrumental and collaborative role in creating both the Early Childhood Education Fund and the Early Childhood Care and Education Commission. The group worked with state legislators to champion policies and investments to expand access to child care and early education programs for children from birth to age 3. Around the same time, the Louisiana Policy Institute for Children partnered with the United Way of Southeast Louisiana and the

Jefferson Chamber of Commerce to form the Ready Louisiana coalition. Today the coalition includes 120 member organizations from both private and public sectors. The coalition is separate from the state commission but complimentary in its work and supports the commission by providing data collected from child care providers across the state, research that highlights the needs of children from birth to age 3, and experts who can inform policies to expand access to early care and education.

The Ready Louisiana coalition and leaders across the state recently secured \$84 million in dedicated state funding to support early care and education. The investment includes \$44 million for publicly funded child care and pre-K programs and \$40 million in one-time funding for the Early Childhood Education Fund to match local investments. This is a timely state investment in the Early Childhood Education Fund as voters in New Orleans passed a ballot measure in April 2022 that will raise an estimated \$21 million annually for early childhood education and is eligible for the state match. The model of providing state matching funds for local investments through the Early Childhood Education Fund has incentivized dual action in the state and in localities to improve access to early care and education services for children from birth to age 3 across Louisiana.

At the onset, the [Early Childhood Education] fund was designed to match half of local investments. However, the state later increased its match, offering dollar-for-dollar support. The match increase was a "game changer."

Libbie Sonnier, Ph.D., executive director,
 Louisiana Policy Institute for Children

Creating State Systems to Advance Local Early Childhood Education

Structuring the Louisiana Early Childhood Education Fund

The Early Childhood Education Fund was initially unfunded but provided an important structure for the state to dedicate future revenue that would be used to match local investments in programs and services for Louisiana's children. At the onset, the fund was designed to match half of local investments. However, the state later increased its match, offering dollar-for-dollar support. The match increase was a "game changer," according to Libbie Sonnier, Ph.D., executive director of the Louisiana Policy Institute for Children, as

it created a greater sense of shared responsibility and accountability toward a common goal between the state and local governments.

The Early Childhood Education Fund is administered by the <u>State Board of Elementary and Secondary Education</u>. According to the fund's legislative text, available revenue in the fund will be "awarded annually to local entities approved by the board for the purpose of funding projects that will expand the number of early childhood care and education quality slots for families who are eligible for the Child Care Assistance Program." With a structure in place to dedicate state revenue to match local investments in early childhood, the challenge then became how to generate and allocate revenue into the new Early Childhood Education Fund.

Equity is an acknowledged challenge in the Early Care and Education Fund as some local parishes are better positioned to raise additional revenue than others. Advocates are committed to their work to create a more equitable system, and at the same time, remain motivated by recent policy wins to support expansion of early care and education for Louisiana's children.

Establishing a State Commission and Local Networks

The bipartisan Early Childhood Care and Education Commission is tasked with assessing the needs of children from birth to age 3 across Louisiana. A cornerstone of the commission's work is to publish annual reports of its findings and propose policy and budget recommendations. The commission's analysis and recommendations are used by the Ready Louisiana coalition to reinforce advocacy efforts to expand access to child care and secure state and local investments in the Early Childhood Education Fund.

The Louisiana Policy Institute for Children helped secure legislative sponsors to create the Early Childhood Care and Education Commission through Act 639 (2018). Members of the commission are appointed by the state executive and legislative branches, as well as public agencies such as Louisiana's State Board of Elementary and Secondary Education and the Department of Health, among others. The bipartisan commission is "charged with creating a vision and framework for the future of early childhood care and education in Louisiana."

The commission is not a permanent entity, and the state legislature must reauthorize the commission



every two years. (The state legislature recently reauthorized the commission until 2024.) When the state legislature reauthorized the commission in 2020 it added a task force focused on revenue generation to support early childhood education. Going forward the task force will continue its work to identify opportunities for generating new revenue at the state and local levels with an added focus to address compensation among the early childhood workforce.

In addition to Louisiana's Early Childhood Care and Education Commission, the state also benefits from a strong partnership with 65 local community networks.

Each network is led by a state-approved entity, such as a school district, to help connect local child care providers with the state education department. This partnership was bolstered in 2019 when the state provided \$8 million in funding to launch Ready Start Networks—which now include a set of 26 active pilot networks committed to improving early care and education at the local level.⁶ The existing community networks can apply to participate in the Ready Start pilots. Each pilot network focuses on early care and education to "develop local plans to drive local improvements, informing statewide strategies for growth in access and quality."

Determining Need for State Investments in Early Childhood Education

Over the years, the Louisiana Policy Institute for Children, a founding organization of the Ready Louisiana coalition, has sought to increase access and investment in early care and education across the state. The Louisiana Policy Institute for Children sought to quantify the costs associated with providing quality care and early education to children from birth to age 3 to support additional state investments. In 2018, the Louisiana Policy Institute for Children collaborated with Children's Funding Project to create Prioritizing Our Future: How Cities and States Dedicate Funds for Early Care and Education. The report identifies funding options Louisiana could potentially pursue to support services for children under age 4. Through their collaboration, the two organizations discovered that, at the time, "In Louisiana specifically, state funding for [early childhood education] ha[d] decreased over the last 10 years, while costs ha[d] gone up."8 Additionally, their work determined that, at the time, while funding had increased for pre-K programs serving 4-year-olds, funds for the Child Care Assistance Program—the only state-administered program for children under age 4—had declined in the last 10 years "from \$122 million," including \$6.6 million in state general funds, to \$88 million, which include[d] no state general funds."9

Even though the mechanism to collect state funds dedicated to early childhood existed through the Louisiana Early Childhood Education Fund, as of the beginning of 2019 no state funds were being dedicated to support early care and education in Louisiana.¹⁰ Once the Louisiana Policy Institute and Children's Funding Project identified the decline in state funding for children under age 4, the two organizations co-authored a <u>report</u> that outlined creative revenue generating strategies that cities and states across the nation have implemented to dedicate funds for early care and education. The revenue strategies highlighted included sales taxes, land trust funds, inclusion in public school funding formulas, property taxes, and more.¹¹

With the context set around the lack of state funding for early care and education, and documented strategies around how to generate new public revenue, the Louisiana Policy Institute for Children shared this information with the Ready Louisiana coalition and the state commission. The organizations aligned around the need for increased state funding in child care and services for children from birth to age 3. Later in 2019, the legislature appropriated \$18.8 million to support

child care and services for children in response to the coalition's work that identified funding disparities.¹² Additionally, Children's Funding Project worked with Ready Start Networks to support their local revenue generating efforts and helped facilitate the creation of the revenue generating task force within the state commission.

The Early Childhood Care and Education commission identified the needs of Louisiana's children from birth to age 3 and included financial recommendations to achieve the following desired outcomes:¹³

- expand access to child care to serve more children from birth to age 3;
- ensure quality through professional development and effective coordination of providers, including investments in the early care and education workforce; and
- support families through evidence-based voluntary family support services.¹⁴

"[A]n ongoing commitment from the State can help balance the equation [for child care providers and families] for the long term."

Louisiana's Early Childhood Care and Education
 Commission, Forging A Bright Economic Future:
 LAB to 3

Improving child care and early education also has a significant economic consequence. The commission established a clear connection between child care and the economy through research and data to illustrate the long-term economic impacts. The commission found that due to child care breakdowns, Louisiana's economy "will lose a compounded \$12.1 billion [recently updated to \$12.3 billion]¹⁵ over the next 10 years due to workplace absenteeism, productivity reductions, job turnover, household income losses and decreased spending." The commission urged action among state leaders by drawing a comparison showing

that with timely state investments in early care and education, the economic advantage would result in a compounded economic gain of \$1.8 billion over 10 years. In addition to the commission's findings, the Louisiana Policy Institute for Children launched an economic impact calculator for businesses tool. The tool helps businesses calculate their annual financial impact as a result of the lack of child care. Once business costs are understood, clear instructions are provided to help businesses take action by using the data to contact legislators and advocate for increased state investments in child care.

• \$1.3 billion will be recovered annually in state economic losses due to child care breakdowns.²⁰

The commission's recommendations are used by the Ready Louisiana coalition in ongoing advocacy efforts to secure additional state investments dedicated to children from birth to age 3. While work to increase investments continues at the state level, the coalition also works locally with parishes to dedicate local funds that are then eligible for the state's 1-to-1 match through the Early Childhood Education Fund.



Currently, the commission is urging state legislators to invest \$115 million annually for 10 years to support children from birth to age 3. Given that child care providers already are strained to pay their operating expenses and families cannot afford to pay more for child care, the need for increased public investment is increasingly urgent. Simply put "an ongoing commitment from the State can help balance the equation [for child care providers and families] for the long term." The commission describes how a state investment of \$115 million per year for 10 years will continue the momentum of existing investments and achieve the following:

- Across 10 years, an annual state investment of \$115 million will reach 100% of the estimated 114,000 children in need of access to quality early care and education.¹⁹
- 9,200 more children will be served annually.
- Thousands of small child care businesses across Louisiana will be supported.

Generating Funds for Early Childhood Education at the Local and State Levels

LOCAL DEDICATED FUNDS

Louisiana Policy Institute for Children works with the Ready Start Networks and other local leaders to advance efforts that will generate local revenue to serve children from birth to age 3. Examples of local revenue generating strategies include recent investments in Caddo and Bossier Parishes, which established a joint early childhood education fund through the Community Foundation of North Louisiana to expand access and enrollment in quality early childhood education. The fund totals more than \$2 million thanks to private funding through the regional foundation and the state's 1-to-1 match in the Early Childhood Education Fund.²¹ Meanwhile, in Jefferson Parish, local leaders allocated \$225,000 of the parish's budget to expand quality early care and education options for local families.²²

Additionally, earlier this year New Orleans launched a historic campaign to raise significant and sustainable revenue dedicated to early childhood care and education. On April 30, 2022, approximately 60% of voters supported a measure that creates a new voterapproved children's fund dedicated to New Orleans' youngest children. The approved measure authorizes the City of New Orleans to enhance early childhood development and education through a levy of a special tax of 5 mills on all taxable property within Orleans Parish beginning January 1, 2023, and lasting through December 31, 2042.²³ In its first year, the levy will raise an estimated \$21 million.²⁴ The recently secured funds will support 2,000 children from birth to age 3 across New Orleans, however, there are still 6,000 children who still need high-quality publicly funded child care.

The campaign in New Orleans benefited from strong coordination between the city and the state. Campaign leaders actively worked with the Ready Louisiana coalition, according to Hamilton Simons-Jones, a key architect of the campaign. "Often a lot of our success is because we're aligned working from an inside and outside strategy," he says. The campaign's success is an "important proof point of what's possible for local investment in infants and toddlers in Louisiana," he adds.

Incentivized by the 1-to-1 match of state funding, New Orleans and other local parishes are seizing the opportunity to raise local funds for the children in their communities. Meanwhile, at the state level, as localities continue to increase local investments in early childhood, state leaders are tasked with ensuring there is sufficient and stable funding available through Louisiana's Early Childhood Education Fund to fulfill the 1-to-1 match for localities.

NEW SOURCES OF STATE REVENUE FOR THE FUND

As of 2021, the Early Childhood Education Fund began collecting money from several sources of revenue:²⁵

Sports betting: Early childhood advocates secured a win in 2021 through <u>Senate Bill 142</u>, <u>Act 435</u>, which designated 25% of sports wagering up to \$20 million to the state's Early Childhood Education Fund.²⁶ However, the state caps the amount directed to the Early Childhood Education Fund at \$20 million annually. Sports betting proceeds are taxed between 10% and 15%, depending on the type of sports betting.

For mobile and online sports betting, there is a 15% tax on the winnings that operators of online/mobile sports

betting games make after they've paid the winners of the bet. For in-person sports betting, the tax is 10% and applied similarly to mobile and online sports betting.

Fantasy sports betting: Fantasy sports-betting proceeds are taxed at 8% with a portion of the revenue dedicated to the Early Childhood Education Fund. This is an <u>excise tax</u>—a tax on a specific good or service—that treats operators of fantasy sports betting similarly to retailers. The state taxes the net revenue that the operators generate from fantasy sports betting. The net revenue is the profit that operators make after they have hosted the game and paid the winners.

Hemp-derived CBD products: Industrial hemp-derived CBD products are taxed at 3% providing revenue to the Early Childhood Education Fund. This is also an excise tax paid by the retailer. However, for goods and services, excise taxes often are passed on to consumers as a price increase for the product.

Pelicans' specialty license plate: The state collects an annual royalty fee of \$25 for the NBA Pelicans specialty license plate, and 50% of the revenue from the royalty fees collected goes to the Early Childhood Education Fund.

New Orleans' success is an "important proof point of what's possible for local investment in infants and toddlers in Louisiana."

 Hamilton Simons-Jones, Yes for NOLA Kids campaign leader

Land-based casinos: The Early Childhood Education Fund can receive up to \$3.6 million annually from land-based casino revenue. This tax collection is only possible if the casino revenue paid to the state exceeds \$60 million a year or \$65 million a year after August 2022. In other words, if the state receives over \$60 million in revenue (\$65 million starting in August)

from the land-based casino, then the state would allocate the next \$3.6 million in collected gaming revenue from the land-based casino to the Early Childhood Education Fund. The portion of revenue allocated to the Early Childhood Education Fund is then capped at \$3.6 million. The state has not yet realized these funds.

GENERAL STATE REVENUE ALLOCATED TO THE FUND

Most recently, and in response to increased local investments, Gov. John Bel Edwards and leaders in the commission and Ready Louisiana Coalition secured \$84 million for early care and education in the state's 2023 budget.²⁷ This includes \$44 million in ongoing state funds to support Louisiana's Child Care Assistance Program for low-income families and to fund the LA-4 Early Childhood Program, Louisiana's primary preschool program for 4-year-olds. Ultimately, the coalition hopes to increase the state's ongoing investment to \$115 million annually to fully provide care and education programs to support Louisiana's children from birth to age 3 based on the needs articulated in the state commission's 2022 report.²⁸

[Federal relief] funds are being referred to as "a down payment, helping to build a bridge but ultimately the state has to complete the bridge."

Libbie Sonnier, Ph.D., executive director,
 Louisiana Policy Institute for Children

The remaining \$40 million secured is a one-time state allocation to the Early Childhood Education Fund to be used as a match to local investments in services for children from birth to age 3.

Additionally, the state allocated \$27 million over three years for the <u>Early Childhood Services and Supports program</u>. This program provides families with children from birth to age 5 with mental health screenings and referrals to family support services.

The model of leveraging investments at the local and state levels creates an incentive and accountability structure that benefits Louisiana's children and families. As more local communities invest in early childhood programs, advocates and state leaders continue working to increase the amount of funding available for publicly funded child care and early learning programs as well as investments into the state's Early Childhood Education Fund.

Responding to the COVID-19 Pandemic and Distributing Federal Relief Funds

In addition to policy advocacy to increase state and local investments to support children from birth to age 3, state leaders and the coalition also worked to maximize the impact of <u>federal relief funds</u> that became available in response to the COVID-19 pandemic. The Louisiana Policy Institute for Children worked with the Department of Education and Child Care Resource and Referral Agencies to conduct five surveys to determine the impacts of the pandemic on care providers. They used the survey data to target federal relief grants to the areas of greatest needs.

Louisiana was at an advantage to distribute federal funds since it was one of the first states in the nation to research the cost of care. State leaders referred to this research when the pandemic took hold and used it to adjust reimbursement rates for child care providers. Through the use of survey data to understand provider needs paired with research around the true cost of care, this information informed the disbursement of federal relief grants to support child care providers.

Federal relief grants through the Coronavirus Aid, Relief, and Economic Security Act; the Coronavirus Response and Relief Supplemental Appropriations; and the American Rescue Plan recovery packages provided a combined \$1.03 billion to support early care and learning in the state.²⁹ The state received federal relief funds through Head Start grants; Child Care Stabilization Grants; and Child Care Development Block Grants, which includes Child Care Discretionary Funds. Grants have allowed child care providers in Louisiana's rural and urban communities to stay open for the children and families that rely on their services. Relief grants have also provided desperately needed and long overdue wage supplements to the early childhood workforce.

State and local advocates have been skillful in their framing of the use of federal relief funds. Sonnier at the Louisiana Policy Institute for Children, shares that funds are being referred to as "a down payment, helping to build a bridge but ultimately the state has to complete the bridge." For example, the Louisiana Department of Education committed nearly \$46 million in federal relief stimulus dollars in 2020-2022, noting that the funds are intended to act as a bridge to long-term state and local funding to "continue the momentum of the state's investment and to fully realize the benefits to the workforce, businesses, children, and families." ³⁰

Meanwhile, for families that qualified for Louisiana's state subsidized <u>Child Care Assistance Program</u>, leaders made administrative rule changes to expand eligibility. For example, rather than limiting eligibility to working families, a rule change extends eligibility to parents looking for work.

The availability of provider input via surveys and cost-of-care data along with a focus on rule-making changes allowed the state to act swiftly to distribute federal relief funding to stabilize the child care sector. Additionally, federal relief funds are framed as a down payment that requires ongoing state investments to create lasting stabilization and improvements in services for children and families across Louisiana.

Lessons Learned

- Coalitions need to collect their own data to provide rich information that can build toward a longitudinal perspective. "Collect your own data and always refer to it," says Sonnier at the Louisiana Policy Institute for Children. "Data and research need to drive advocacy efforts."
- Make an economic argument and cultivate support from state and local business chambers. Louisiana's Policy Institute for Children maintains relationships with a group of business professionals through the Louisiana Early Childhood Business Roundtable. Sonnier notes that business leaders are not expected to attend coalition meetings or take official roles, but they help facilitate messaging a business-minded approach using available data around economic projections. A cost analysis of the economic impact related to the lack of child care can be used to compel businesses to get involved and legislators to take action.
- Strategically deliver a clear message and know your audience. The Ready Louisiana Coalition purchased ads in local news outlets frequently read by state legislators. The coalition also launched digital campaigns throughout the capitol to increase awareness around the needs of the early childhood community. Coalition members have access to messaging tool kits that include draft messages and talking points. Once coalition members are equipped with tool kits, their work can be activated when timing is opportune to press legislators to act on policy proposals.

- Align around common goals. Coalitions are, by design, collaborative since they involve multiple groups acting in various capacities, so it is critically important to unify and align around shared goals.
 Sonnier describes this as, "singing the same tune from the same song book."
- Generate new revenue and consider incentivizing strategies. States and localities can unlock and begin to generate new sources of funding for early care and education through creative taxing strategies. Additionally, states can incentivize local investment through matching funds. In turn, once localities secure investments, this holds the state accountable to ensure sufficient state funds are available to fulfill the match to localities.
- Plan for the long term and stay the course.
 Louisiana didn't wait until funding was available to act. Advocates and state leaders maintained a long-term vision and moved forward creating a framework through policy that established the Early Childhood Education Fund and the Early Childhood Care and Education Commission.
 This, in turn, incentivized the state and localities to invest in early care and education. The work is ongoing and additional investment is needed but with the framework is in place. State and local advocates have a clear course to ensure all of Louisiana's children from birth to age 3 have access to quality early care and education, today and in the future.

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Featured photos provided by Louisiana Policy Institute for Children.

To learn more about Louisiana's advocacy work, contact the Louisiana Policy Institute for Children at https://policyinstitutela.org/.

Endnotes

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