



# **HOUSE COMMITTEE ON APPROPRIATIONS**

**FY 12-13**

**Executive Budget Review**

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

**April 3, 2012**



## **The Louisiana Schools for the Deaf and Visually Impaired have four Programs**

**Administrative and Shared Services Program**

**Louisiana School for the Deaf Program**

**Louisiana School for the Visually Impaired Program**

**Auxiliary Program (primarily the Student Snack Bar and other auxiliary activities such as field trips)**



# Executive Budget By Means of Finance

## LOUISIANA SCHOOLS FOR THE DEAF AND VISUALLY IMPAIRED

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)	\$23,713,507	\$24,514,572	\$20,524,285	-\$3,990,287	-16.28%
Interagency Transfers (IAT)	\$1,544,705	\$2,890,886	\$5,119,071	\$2,228,185	77.08%
Fees & Self-gen Rev (SGR)	\$44,089	\$122,245	\$122,245	\$0	0.00%
Statutory Dedications (SD)	\$11,173	\$609,911	\$156,747	-\$453,164	-74.30%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Federal Funds (FED)	\$0	\$0	\$0	\$0	0.00%
<b>TOTAL MOF</b>	\$25,313,474	\$28,137,614	\$25,922,348	-\$2,215,266	-7.87%
<b>Authorized Positions</b>	324	302	296	-6	-1.99%



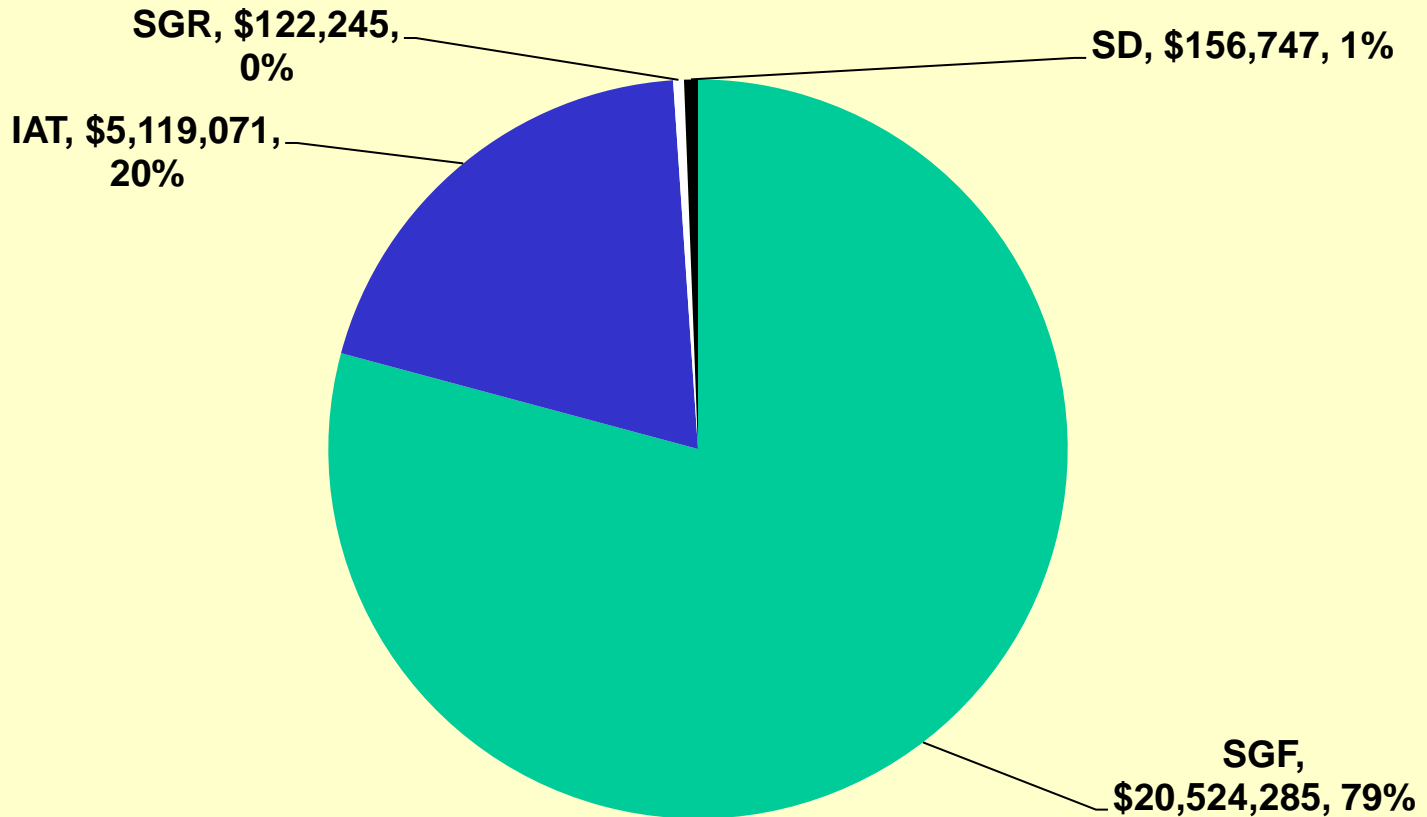
# Executive Budget By Means of Finance

## LOUISIANA SCHOOLS FOR THE DEAF AND VISUALLY IMPAIRED

LSDVI Programs	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
Administrative and Shared Services Program	\$10,671,591	\$11,876,577	\$10,975,815	-\$900,762	-7.58%
La. School for the Deaf	\$9,185,614	\$10,328,700	\$9,363,419	-\$965,281	-9.35%
La. School for the Visually Impaired	\$5,455,670	\$5,917,337	\$5,568,114	-\$349,223	-5.90%
Auxiliary Account	\$599	\$15,000	\$15,000	\$0	0.00%
<b>TOTAL</b>	<b>\$25,313,474</b>	<b>\$28,137,614</b>	<b>\$25,922,348</b>	<b>-\$2,215,266</b>	<b>-7.87%</b>



## LSDVI FY 12-13 TOTAL MOF - \$25.9 Million





# Significant Budget Changes - Statewide

<b>(\$80,000) SGF</b>	<b>Annualization of Fiscal Year 2012 Mid Year Reduction Plan</b>
<b>(\$122,699) SGF</b>	<b>Annualization of Executive Order 11-12 Hiring Freeze including the reduction of 2 authorized positions.</b>
<b>(\$442,618)</b>	<b>State Employee Retirement Rate Adjustment (-\$431,499 SGF, -\$11,119 IAT)</b>
<b>\$234,765</b>	<b>Teacher Retirement Rate Adjustment (\$213,965 SGF, \$20,800 IAT)</b>
<b>(\$419,007)</b>	<b>Salary Base Adjustment (-\$363,646 SGF, -\$55,361 IAT)</b>
<b>(\$287,376)</b>	<b>Attrition Adjustment (-\$272,315 SGF, -\$15,061 IAT)</b>



# Significant Budget Changes - Statewide

- (\$276,489) SGF** Personnel Reductions including the reduction of four authorized positions
- (\$92,624) SGF** Acquisitions and Major Repairs, including non-recurring adjustments
- \$45,688 SGF** Adjustment for risk management, Legislative Auditor fees, UPS fees, Civil Service fees and Office of Computing Service Fees
- (\$454,667) SD** Non-recurring funding for the 27<sup>th</sup> Pay Period from the Overcollections Fund



## Other Budget Adjustments

- (\$1,717,572) SGF** Means of Finance Substitution for LSD with \$1.7 million Interagency Transfers from the MFP replacing that amount of State General Fund
- (\$800,596) SGF** Means of Finance Substitution for LSVI with \$800,596 Interagency Transfers from the MFP replacing that amount of State General Fund
- (\$92,500) SGF** Reduction of State General Fund match for 8(g) grant not being utilized in FY 11-12
- (\$229,242) IAT** Reduction in IAT excess budget authority – LSD decrease of \$128,572 and LSVI decrease of \$100,670



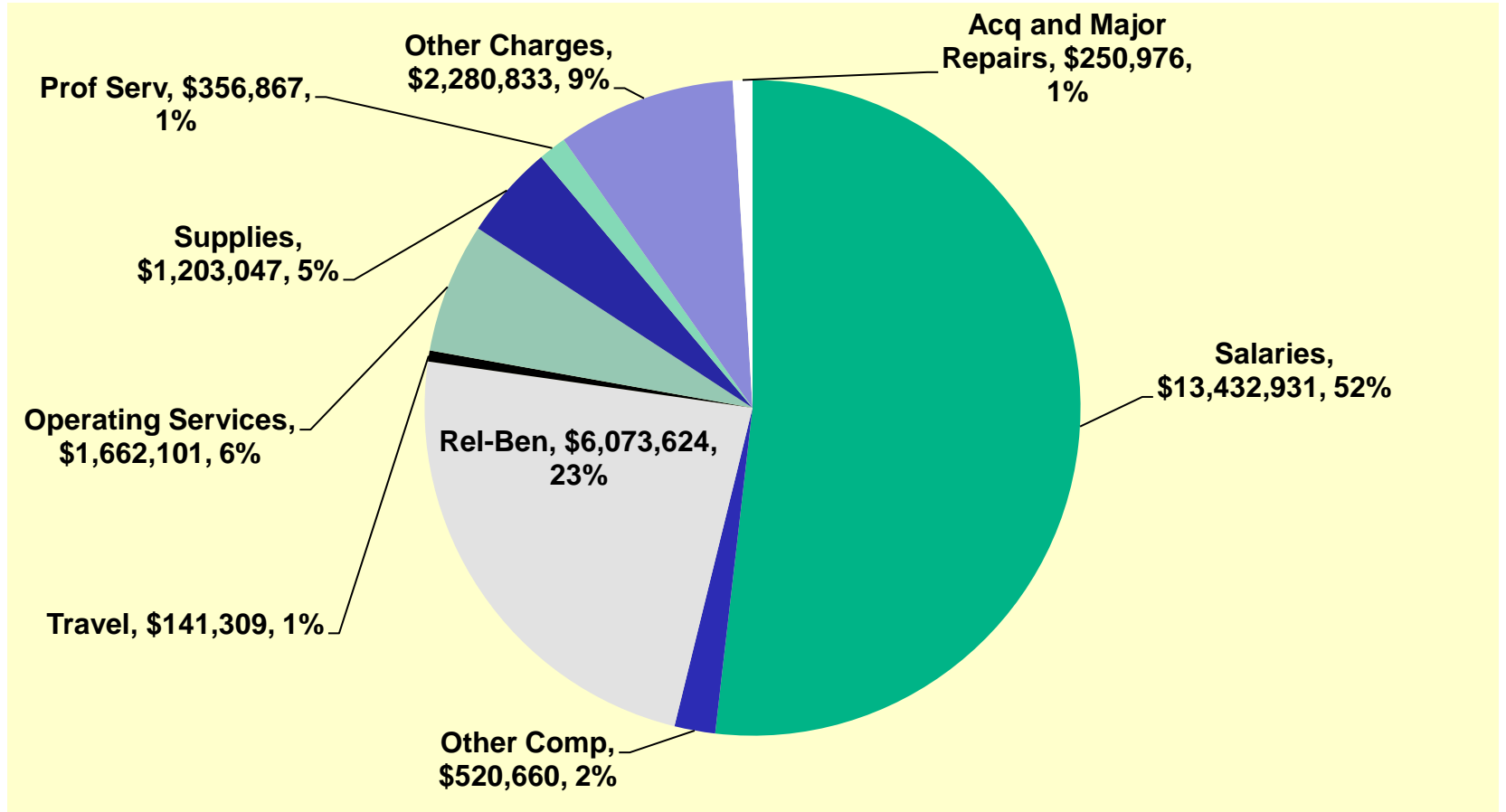


## FY 12-13 Executive Budget by Expenditure Line Item

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	\$13,816,547	\$14,521,636	\$13,432,931	-\$1,088,705	-7.5%
Other Compensation	\$316,080	\$744,497	\$520,660	-\$223,837	-30.1%
Related Benefits	\$5,556,877	\$6,629,050	\$6,073,624	-\$555,426	-8.4%
Travel	\$130,762	\$186,714	\$141,309	-\$45,405	-24.3%
Operating Services	\$1,345,840	\$1,662,101	\$1,662,101	\$0	0.0%
Supplies	\$939,091	\$1,242,805	\$1,203,047	-\$39,758	-3.2%
Prof Svcs	\$203,276	\$356,867	\$356,867	\$0	0.0%
Other Charges	\$1,740,791	\$2,327,645	\$2,280,833	-\$46,812	-2.0%
Acq/Major Repairs	\$1,264,210	\$343,600	\$250,976	-\$92,624	-27.0%
Unallotted	<u>\$0</u>	<u>\$122,699</u>	<u>\$0</u>	<u>-\$122,699</u>	-100.0%
<b>TOTAL EXP</b>	\$25,313,474	\$28,137,614	\$25,922,348	-\$2,215,266	-7.9%



# LSDVI FY 12-13 TOTAL EXPENDITURES - \$25.9 Million





## LSDVI Discretionary and Non-Discretionary Funding in FY 12-13 Executive Budget

Discretionary	\$24,760,798	95.52%
Non-Discretionary	\$1,161,550	4.48%
Total	\$25,922,348	100.00%

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



# Statutory Dedications

LOUISIANA SCHOOLS FOR THE DEAF AND VISUALLY IMPAIRED					
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	\$11,173	\$155,244	\$156,747	\$1,503	1.0%
Overcollections Fund	<u>\$0</u>	<u>\$454,667</u>	<u>\$0</u>	<u>-\$454,667</u>	<u>100%</u>
<b>TOTAL</b>	\$11,173	\$609,911	\$156,747	-\$453,164	-74.3%



## 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 La. Constitution also 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 Schools for the Deaf and Visually Impaired



## 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



# LSDVI

## FY 12-13 SALARIES/POSITIONS

- \$13.9 million for Salaries and Other Compensation
- \$6 million for Related Benefits
- Total Personal Services = \$20 million, 77% of the LSDVI total Executive Budget Recommendation
  
- Average Classified Salary = \$34,849
- Average Unclassified Salary = \$55,397
  
- 296 Authorized Positions (145 classified and 151 unclassified)
  
- As of March 13, 2012, LSDVI had 10 vacancies



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