

Representative Jim Fannin
Chairman



Representative Bryan Adams
Vice Chairman

FY 15-16 Executive Budget Review
DEPARTMENT OF EDUCATION

House Committee on Appropriations
by the House Fiscal Division
April 7, 2015



Agenda

Budget Overview

- Department Structure 3
- Comparison to Total State Budget 4
- Means of Finance Comparison 5
- 10-Year Budget History and SGF Comparison 6
- Major Sources of Revenue 7
- Expenditure Breakdown 8
- Expenditure History 9
- Agency Roll-up Comparison Tables 11
- Budget Adjustments 14
- Discretionary/Non-Discretionary Funding 19
- Salaries and Positions 20
- K-12 Revenue and Expenditures 24
- Minimum Foundation Program 26
- Other K-12 Information 31
- Agency Contacts 35



Department Structure

19-678 State Activities

- Administrative Support
- District Support
- Auxiliary Account

19-681 Subgrantee Assistance

- School and District Supports
- School and District Innovations
- Student – Centered Goals

19-682 Recovery School District

- Recovery School District -- Instruction
- Recovery School District -- Construction

19-695 Minimum Foundation Program

- Minimum Foundation Program

19-697 Nonpublic Educational Assistance

- Required Services
- School Lunch Salary Supplement
- Textbook Administration
- Textbooks

19-699 Special School Districts

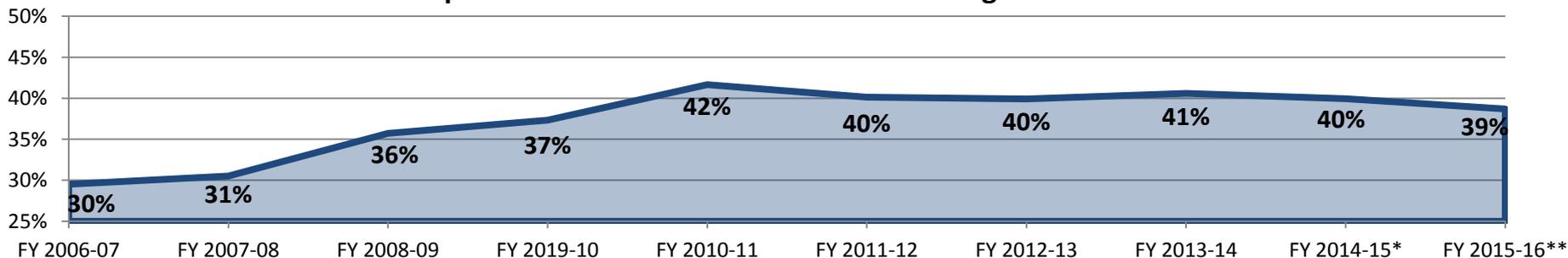
- Administration
- Instruction



Comparison to Total State Budget FY 15-16

Means of Finance	Department of Education	Total State Budget	% of Total State Budget
State General Fund	\$3,499,279,410	\$9,042,826,000	38.7%
Interagency Transfers	\$320,049,531	\$2,153,547,065	14.9%
Fees and Self-Gen. Rev.	\$57,422,846	\$3,806,472,769	1.5%
Statutory Dedications	\$273,621,371	\$3,568,622,003	7.7%
Federal Funds	\$1,131,692,979	\$9,726,332,078	11.6%
TOTAL MOF	\$5,282,066,137	\$28,297,799,915	18.7%
Authorized Positions	490	52,393	0.9%

Department of Education SGF as a Percentage of Total SGF



*Existing Operating Budget as of 12/1/14 **Governor's Executive Budget Recommendation



Means of Finance

Means of Finance	FY 13-14 Actual Expenditures	FY 14-15 Existing Operating Budget (12/1/14)	FY 15-16 Executive Budget Recommendation	Change from FY 14-15 to FY 15-16	Percent Change from FY 14-15 to FY 15-16
State General Fund	\$3,473,563,485	\$3,488,838,211	\$3,499,279,410	\$10,441,199	0.3%
Interagency Transfers	\$236,018,594	\$310,672,789	\$320,049,531	\$9,376,742	3.0%
Fees and Self-Gen. Rev.	\$43,498,766	\$57,970,667	\$57,422,846	(\$547,821)	(0.9%)
Statutory Dedications	\$276,844,925	\$306,766,379	\$273,621,371	(\$33,145,008)	(10.8%)
Federal Funds	\$1,021,683,856	\$1,086,978,470	\$1,131,692,979	\$44,714,509	4.1%
TOTAL	\$5,051,609,626	\$5,251,226,516	\$5,282,066,137	\$30,839,621	0.6%
Authorized Positions	534	523	490	(33)	(6.3%)

Significant Adjustments:

State General Fund

- \$23.4 million reductions to State Activities.
- \$34.5 million for MFP student growth.

\$10.4 M



Interagency Transfers

- DOE received TANF dollars from DCFS for the LA 4 Program and SGF was reduced by a like amount.

\$9.4M



Statutory Dedications

- MFP Statutory Dedications from Lottery and SELF Funds decrease based on REC forecast.

(\$33.1M)



Federal

- Child Care Development Fund (CCDF) transfers to DOE from DCFS and nonrecurs ARRA funds.

\$44.7M



Authorized Positions

- Net decrease of 33 Authorized Positions due to 83 positions eliminated and 50 transferred from DCFS.

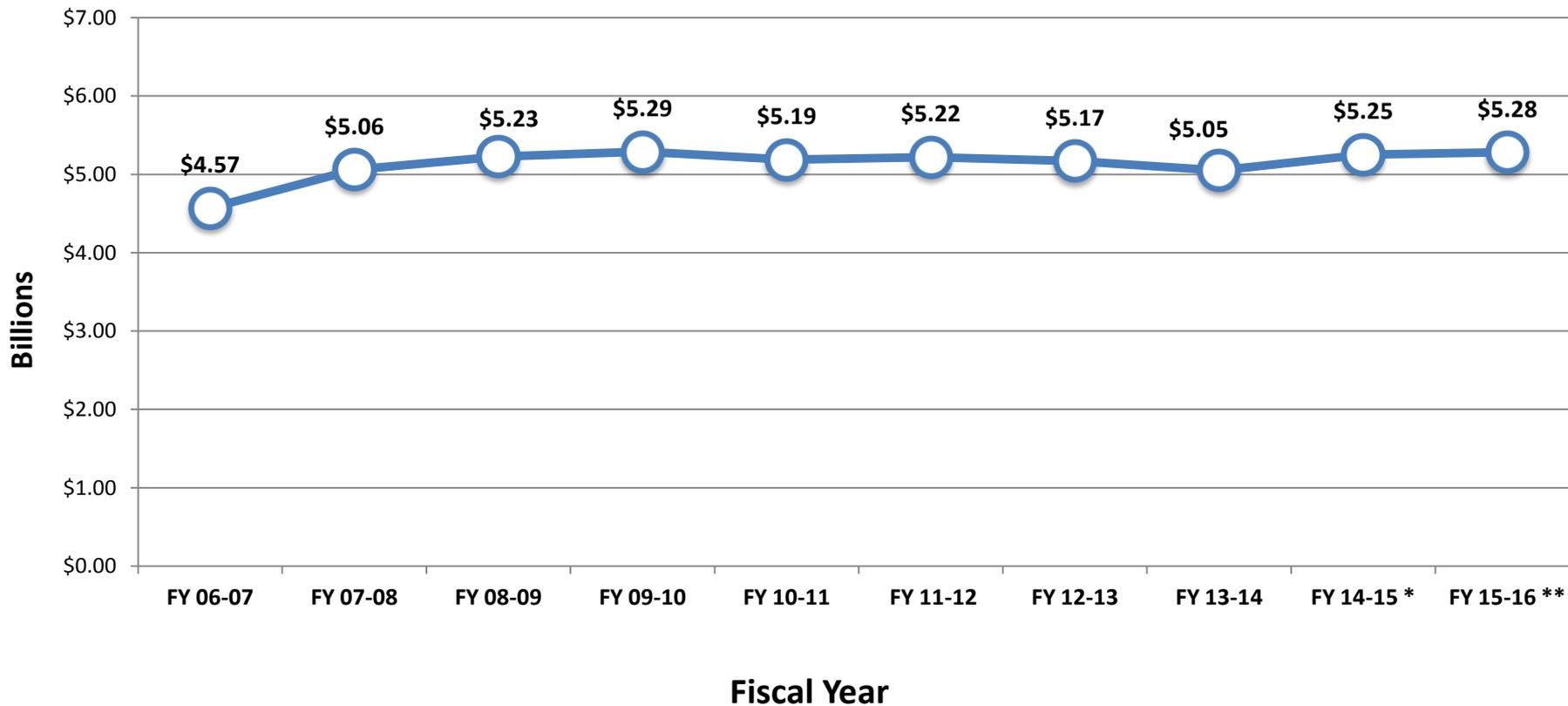
(33) T.O.





10-Year Budget History

DEPARTMENT OF EDUCATION (Total Funding)



Source: Executive Budget Supporting Documents

*Existing Operating Budget as of 12/1/14

**Governor's Executive Budget Recommendation



Major Sources of Revenues FY 15-16

Interagency Transfers

\$320 million

- Recovery School District (RSD) receives \$11 million in the Instructional Program and \$183 million in the Construction Program (GOHSEP - FEMA funds) for construction purposes.
- LA 4 Early Childhood Program receives \$68 million from the Department of Children and Family Services from Temporary Assistance for Needy Families (TANF) funds.
- \$17 million from the Department of Children and Family Services (DCFS) from the Child Care Development Fund (CCDF).

Fees & Self-Gen. Revenue

\$57 million

- Foundation grants, teacher certification fees.
- RSD \$40 million in Self-Generated Revenue includes insurance proceeds and Harrah's Capital funding.
- Subgrantee Assistance contains \$9 million in Carl Perkins Secondary Vocational Education funding from the Louisiana Community and Technical Colleges System (LCTCS).

Statutory Dedications

\$274 million

- \$153.5 million from the Lottery Proceeds Fund for the MFP.
- \$106 million from the Support Education in Louisiana First (SELF) Fund for the MFP.
- Subgrantee Assistance contains \$14.1 million from the Education Excellence Fund (EEF) for public and nonpublic students.

Federal Funds

\$1.1 billion

- Subgrantee Assistance contains \$304 million from Title I, \$60 million from Title 2, \$177 million from Individuals with Disabilities Education Act (IDEA), and \$359 million from School, Child and Adult Food and Nutrition Programs.



Expenditure Breakdown

Expenditures	FY 13-14 Actual Expenditures	FY 14-15 Existing Operating Budget (12/1/14)	FY 15-16 Executive Budget Recommendation	Change from FY 14-15 to FY 15-16	Percent Change from FY 14-15 to FY 15-16
Salaries	\$28,019,898	\$36,109,830	\$32,379,038	(\$3,730,792)	(10.3%)
Other Compensation	\$33,240,743	\$10,525,353	\$9,032,901	(\$1,492,452)	(14.2%)
Related Benefits	\$26,346,233	\$20,280,024	\$18,816,547	(\$1,463,477)	(7.2%)
Travel	\$1,550,844	\$3,913,473	\$3,672,745	(\$240,728)	(6.2%)
Operating Services	\$13,830,436	\$5,560,406	\$4,306,849	(\$1,253,557)	(22.5%)
Supplies	\$3,900,604	\$4,483,669	\$2,995,683	(\$1,487,986)	(33.2%)
Professional Services	\$68,932,055	\$114,461,043	\$66,503,751	(\$47,957,292)	(41.9%)
Other Charges	\$4,761,821,590	\$4,875,128,639	\$4,959,038,799	\$83,910,160	1.7%
Acq/Major Repairs	\$113,967,223	\$180,764,079	\$185,319,824	\$4,555,745	2.5%
TOTAL EXP	\$5,051,609,626	\$5,251,226,516	\$5,282,066,137	\$30,839,621	0.6%

Salaries, Other Comp, and Related Benefits

- \$5.3 million in Personal Services associated with 83 Authorized T.O. and 45 Non-T.O. eliminated from State Activities and the Special School District.

Professional Services

- Cuts Professional Services in State Activities by \$8.8 million and non-recurs \$38.9 in RSD carryforwards for construction contracts.

Other Charges

- \$34.5 million additional MFP funding for increased student count.
- \$55.9 million in Child Care Development Fund (CCDF) transferred from DCFS, associated with payments to eligible providers.

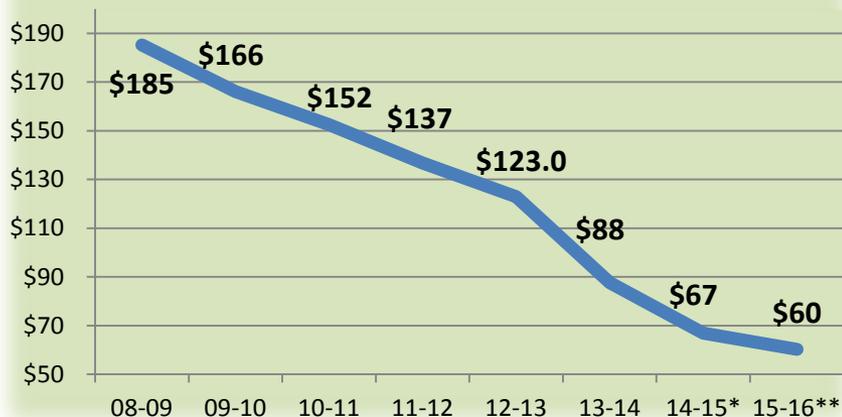
Acquisitions and Major Repairs

- Recovery School District (RSD) increase in Acquisitions and Major Repairs of \$4.6 million for the construction and repair of damaged schools.



8-Year Expenditure History (in millions)

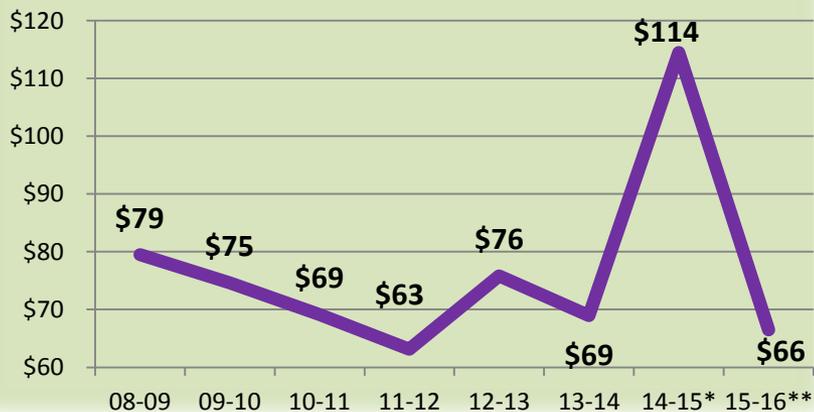
Personal Services



Operating Expenses



Professional Services



Acquisitions & Major Repairs



Source: Executive Budget Supporting Documents

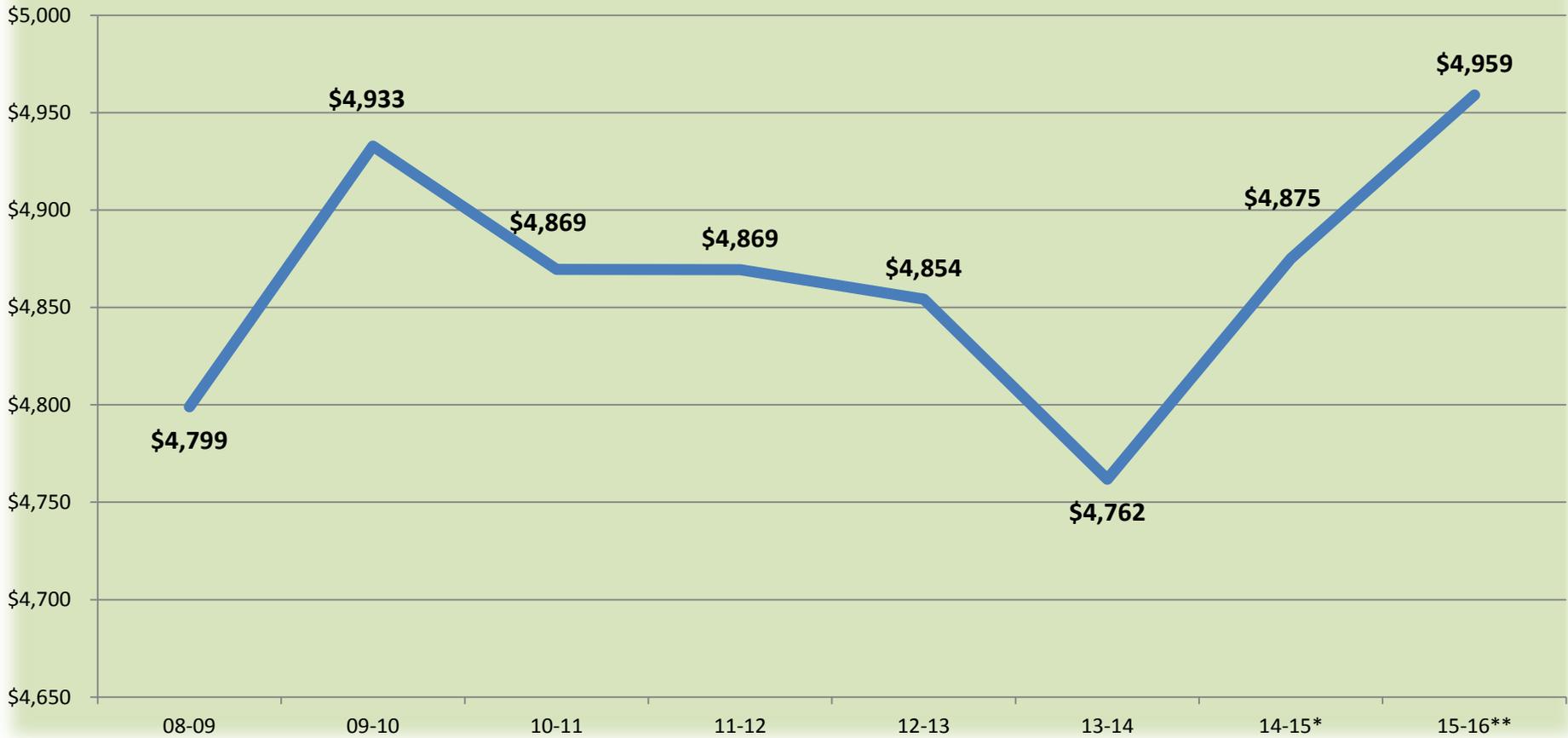
*Existing Operating Budget as of 12/1/14

**Governor's Executive Budget Recommendation



8-Year Expenditure History (in millions)

Other Charges



Source: Executive Budget Supporting Documents

*Existing Operating Budget as of 12/1/14

**Governor's Executive Budget Recommendation



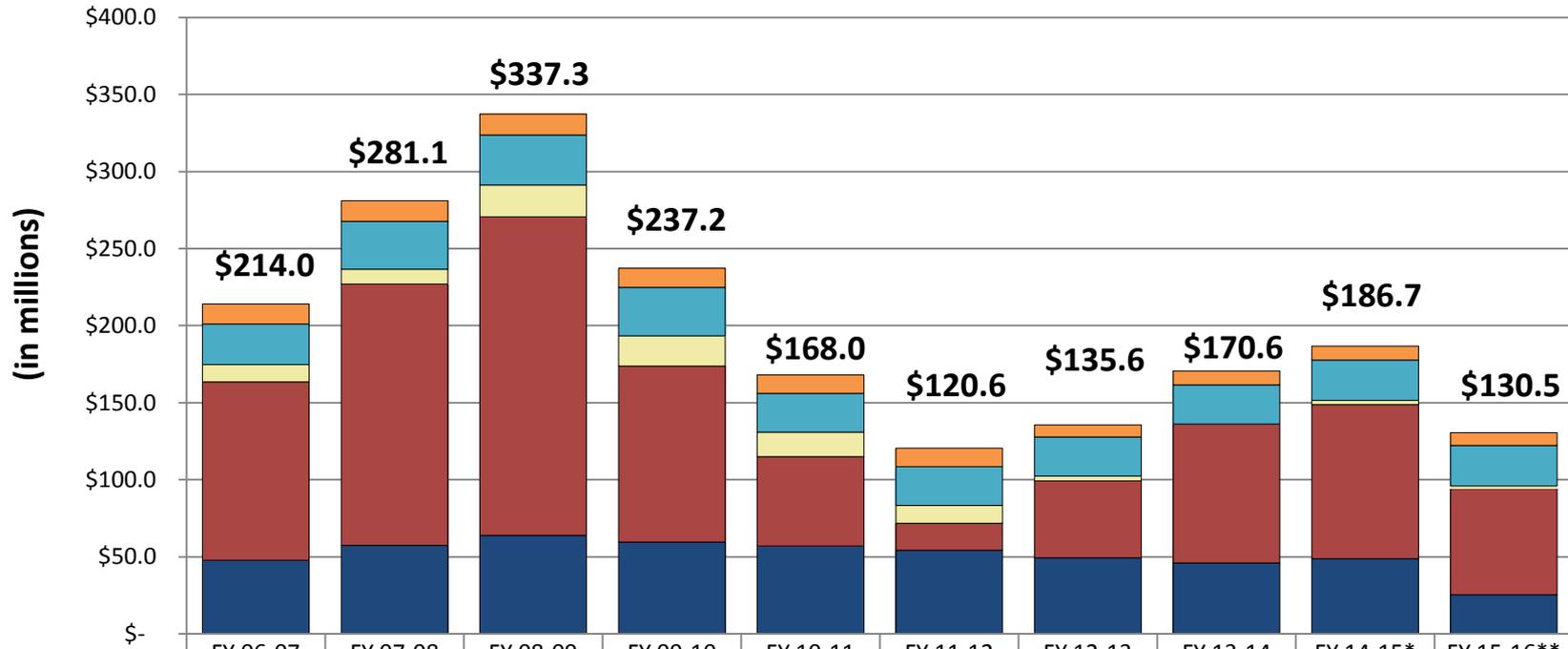
State General Fund by Agency

Executive Budget Recommendation by State General Fund

Department of Education Budget Units	FY 13-14 Actual Expenditures	FY 14-15 Existing Operating Budget (12/1/14)	FY 15-16 Executive Budget Recommendation	Change from FY 14-15 to FY 15-16	Percent Change from FY 14-15 to FY 15-16
State Activities	\$46,078,327	\$48,787,235	\$25,370,065	(\$23,417,170)	(48.0%)
Subgrantee Assistance	\$89,971,583	\$99,962,169	\$68,720,524	(\$31,241,645)	(31.3%)
Recovery School District	\$256,662	\$2,701,541	\$1,919,933	(\$781,608)	(28.9%)
Minimum Foundation Program	\$3,302,972,099	\$3,302,111,756	\$3,368,767,513	\$66,655,757	2.0%
Nonpublic Educational Assistance	\$25,193,151	\$26,294,019	\$26,294,019	\$0	0.0%
Special School Districts	\$9,091,663	\$8,981,491	\$8,207,356	(\$774,135)	(8.6%)
TOTAL	\$3,473,563,485	\$3,488,838,211	\$3,499,279,410	\$10,441,199	0.3%



State General Fund (w/o MFP)



	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15*	FY 15-16**
Special School Districts	\$12.9	\$13.3	\$13.6	\$12.3	\$12.0	\$12.0	\$7.9	\$9.1	\$9.0	\$8.2
Nonpublic Educational Assistance	\$26.3	\$31.0	\$32.4	\$31.4	\$25.1	\$25.3	\$25.2	\$25.2	\$26.3	\$26.3
Recovery School District	\$11.2	\$9.7	\$20.7	\$19.7	\$15.8	\$11.5	\$3.2	\$0.3	\$2.7	\$1.9
Subgrantee Assistance	\$115.7	\$169.6	\$206.8	\$114.2	\$58.0	\$17.6	\$50.0	\$90.0	\$100.0	\$68.7
State Activities	\$47.9	\$57.4	\$63.9	\$59.6	\$57.1	\$54.2	\$49.3	\$46.1	\$48.8	\$25.4
Total SGF (w/o MFP)	\$214.0	\$281.1	\$337.3	\$237.2	\$168.0	\$120.6	\$135.6	\$170.6	\$186.7	\$130.5

Source: Executive Budget Supporting Documents

*Existing Operating Budget as of 12/1/14

**Governor's Executive Budget Recommendation



Total Budget by Agency

Department of Education Budget Units	FY 13-14 Actual Expenditures	FY 14-15 Existing Operating Budget (12/1/14)	FY 15-16 Executive Budget Recommendation	Change from FY 14-15 to FY 15-16	Percent Change from FY 14-15 to FY 15-16
State Activities	\$101,572,499	\$132,118,591	\$127,145,434	(\$4,973,157)	(3.8%)
Subgrantee Assistance	\$1,142,323,666	\$1,213,438,569	\$1,251,413,032	\$37,974,463	3.1%
Recovery School District	\$204,297,763	\$271,776,436	\$236,629,900	(\$35,146,536)	(12.9%)
Minimum Foundation Program	\$3,565,826,163	\$3,593,789,905	\$3,628,258,948	\$34,469,043	1.0%
Nonpublic Educational Assistance	\$25,193,151	\$26,294,019	\$26,294,019	\$0	0.0%
Special School Districts	\$12,396,384	\$13,808,996	\$12,324,804	(\$1,484,192)	(10.7%)
TOTAL	\$5,051,609,626	\$5,251,226,516	\$5,282,066,137	\$30,839,621	(3.8%)
Authorized Positions	534	523	490	(33)	(6.3%)



Significant Adjustments

**\$34.5 M
SGF**



MFP workload adjustment based on the projected October and February net enrollment increase of 6,284 in FY 14-15. The FY 14-15 MFP enrollment has increased, but the funding increase has not yet been provided for FY 14-15.

Minimum Foundation Program					
	Feb. 1, 2014	Oct. 1, 2014	Feb. 1, 2015	Increase	%
Student Count	685,523	693,632	691,807	6,284	0.92%

**\$77.2 M
Various
MOF**



Increase due to the transfer of the Child Care Development Fund Block Grant (CCDF) Lead Agency Status from the Department of Children and Family Services (DCFS) to the DOE (\$17.2 M IAT and \$60 M FED), effective October 1, 2015. Transfers 50 Authorized T.O. positions from DCFS to DOE for an increase, pursuant to Act 868 of the 2014 Regular Legislative Session.

Child Care Development Fund Transfer							
Agency	SGF	IAT	FSGR	SD	FED	Total	T.O.
State Activities	\$0	\$17,212,286	\$0	\$0	\$4,101,110	\$21,313,396	50
Subgrantee Assistance	\$0	\$0	\$0	\$0	\$55,895,953	\$55,895,953	0
Total	\$0	\$17,212,286	\$0	\$0	\$59,997,063	\$77,209,349	50



Significant Adjustments

(\$4.8 M)

**Various
MOF**



Reduces 47 authorized positions and 45 non-T.O. positions in State Activities along with associated funding. Annualizes funding for the elimination of 14 vacant positions as part of the FY 2014-15 mid-year cuts and transfers 14 positions to the Office of State Human Capital and the Office of State Procurement.

(\$519,218)

**Various
MOF**



Reduces funding associated with the elimination of 8 authorized positions in the Special School District (-\$321,442 SGF, -\$142,887 IAT, and -\$54,889 SGR).

Personnel Reductions and Transfers

Agency	SGF	Total	T.O.	Description
State Activities	(\$300,000)	(\$891,659)	(14)	Annualized Mid-Year Reductions
State Activities	(\$557,137)	(\$629,139)	(10)	Office of State Human Capital
State Activities	\$69,646	\$69,646	(4)	Office of State Procurement
State Activities	(\$1,900,000)	(\$1,900,000)	(47)	Personnel Reductions
Special School District	(\$321,442)	(\$519,218)	(8)	Personnel Reductions
Subtotal	(\$3,008,933)	(\$3,870,370)	(83)	Total Authorized T.O. Reductions
State Activities	(\$1,436,452)	(\$1,436,452)	(45)	Non-T.O. Personnel Reductions*
Total	(\$4,445,385)	(\$5,306,822)	(128)	Total Positions Eliminated

* There are 83 authorized positions eliminated or transferred; the 45 Non-T.O. positions are not reflected in HB 1.



Significant Adjustments

(\$1.4 M)
SGF



Reduction due to GEMS (Governmental Efficiencies Management Support) savings.

(\$3.0 M)
SGF



State Activities has \$3,045,379 in reductions associated with the maximization of other means of finance for Personal Services (-\$600,000), Operating Services (-\$250,000), Professional Services (-\$1,850,000), and Other Charges (-\$345,379).

(\$8.8 M)
Various
MOF



Eliminates \$8.8 million funding for Professional Services (contracts) in State Activities, (-\$1,052,975) for the Administrative Support Program and (-\$7,755,668) for the District Support Program.

State Activities – Professional Services

	FY 2013-14 Actual	FY 2014-15 EOB	FY 2015-16 Recommended	Change from FY 14-15 to FY 15-16	%
Administrative Support	\$794,882	\$1,735,634	\$682,659	(\$1,052,975)	(60.7%)
District Support	\$35,104,884	\$36,833,524	\$29,077,856	(\$7,755,668)	(21.1%)
Auxiliary Account	\$0	\$18,562	\$18,562	\$0	0.0%
Total	\$35,899,766	\$38,587,720	\$29,779,077	(\$8,808,643)	(22.8%)



Significant Adjustments

(\$38.9 M)
IAT

Non-recurs \$38.9 million in carryforward expenditures for the Recovery School District Construction Program.

\$4.6 M
Various
MOF

Net increase in Acquisitions and Major Repairs for the RSD Construction Program. This includes (-\$162.7 M) in Non-Recurring projects and \$167 million in new projects. The program is funded with Interagency Transfers (FEMA funds) and Self-Generated Revenues.

(\$2.7 M)
Various
MOF

Non-recurs \$2.7 million (\$1 M SGF and \$1.7 M from the Overcollections Fund) which provided payments of \$35,065 to each city, parish, and local school system, the RSD, SSD, Lab Schools, LSMISA, NOCCA, LSDVI, and LSEC in FY 2014-15, pursuant to the Supplemental Appropriation Bill from the 2014 Regular Session.

(\$295,000)
SGF

Represents a 10 percent reduction in TANF Interagency Transfers budget authority for the Jobs for America's Graduates Program (JAG) received from the DCFS.

(\$4 M)
SGF

Non-recurs a \$4 million line item appropriation for School Choice funding. The DOE issued a RFP to allow organizations to expand the number of nonpublic school choice options available to students.



Significant Means of Finance Substitutions

\$32.2 M
MOF
Swap



Increases SGF by \$32.2 million for the Minimum Foundation Program (MFP) to replace Statutory Dedications that are reduced based on the REC forecast. These include reductions in the Lottery Proceeds Fund by \$19.7 million and Support Education in Louisiana First (SELF) Fund by \$12.5 million. The total Lottery Proceeds Fund amount used for the MFP in FY 15-16 is \$153.5 million and the total SELF Fund amount used is \$106 million.

\$27.9 M
MOF
Swap



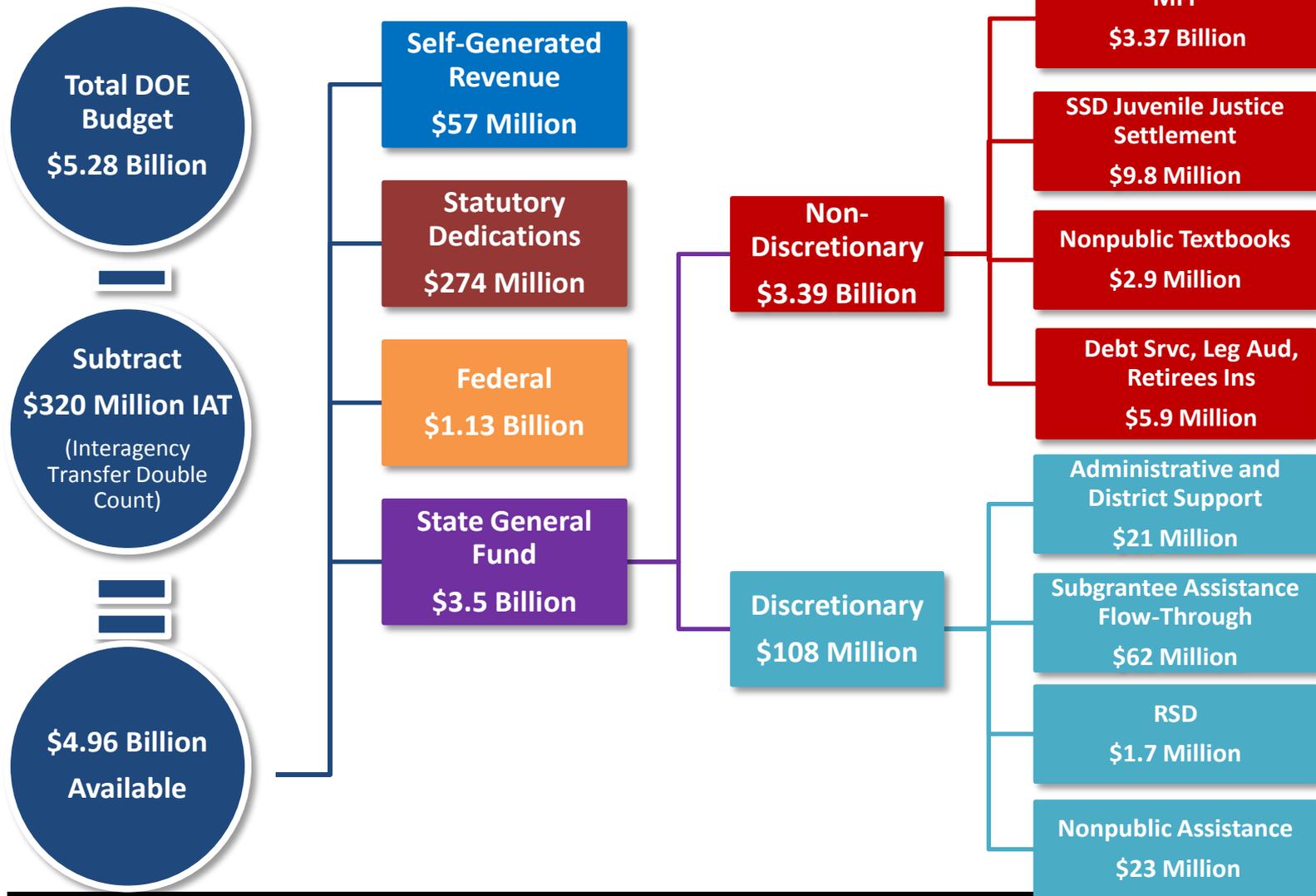
LA 4 Early Childhood Program Means of Finance Substitution increasing Temporary Assistance for Needy Families (TANF) Interagency Transfers by \$27.9 million from the Department of Children and Family Services and reducing \$27.9 million from SGF. The total TANF amount used for the LA-4 Program in FY 15-16 is \$67.6 million and the total SGF amount used is \$8 million for a total LA 4 Recommendation of \$75.6 million.

Cecil J. Picard LA 4 Early Childhood Program

	FY 2014-15 EOB		Executive Budget Adjustments	FY 2015-16 Recommended	
State General Fund	\$35,921,219	47.5%	(\$27,899,965)	\$8,021,254	10.6%
Interagency Transfers (TANF)	\$39,656,588	52.5%	\$27,899,965	\$67,556,553	89.4%
Total	\$75,577,807			\$75,577,807	



Discretionary/Non-Discretionary Funding in FY 15-16 Executive Budget





Salaries and Positions

FY 15-16 SALARIES/POSITIONS

- \$41.4 million for Salaries and Other Compensation
- \$18.8 million for Related Benefits
- Total Personnel Services = \$60.2 million; 18.6% of the Department of Education total Executive Budget Recommendation (excluding Other Charges)

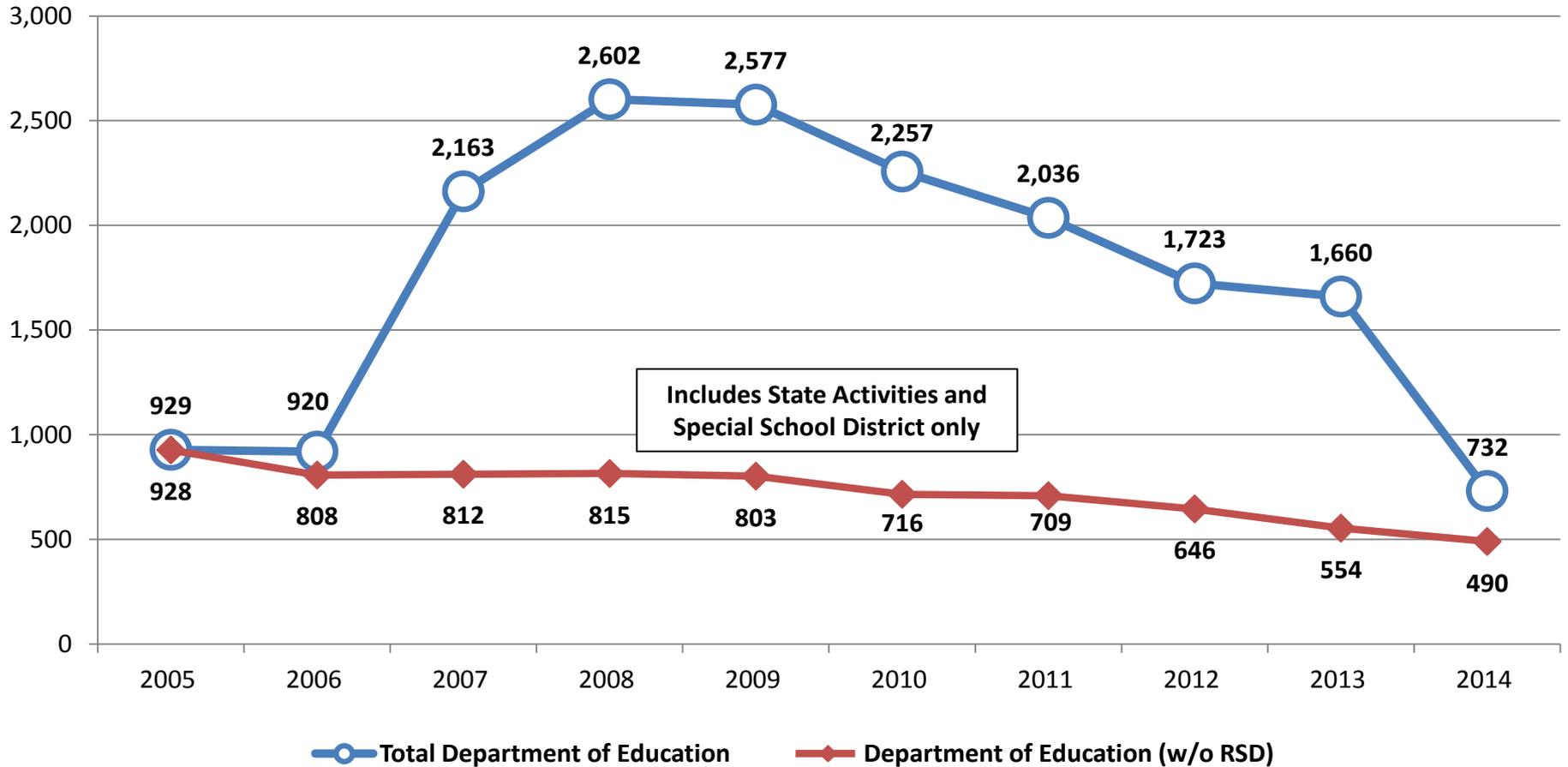
- 490 Authorized Positions (340 classified and 150 unclassified)
- 163 full-time non-T.O. positions
- 0 Other Charges positions

- As of 1/30/2015, the Department of Education had 36 vacant positions. The Executive Budget eliminates 23 of these vacant positions.



Salaries and Positions

TOTAL FULL-TIME EQUIVALENT (FTE) POSITIONS

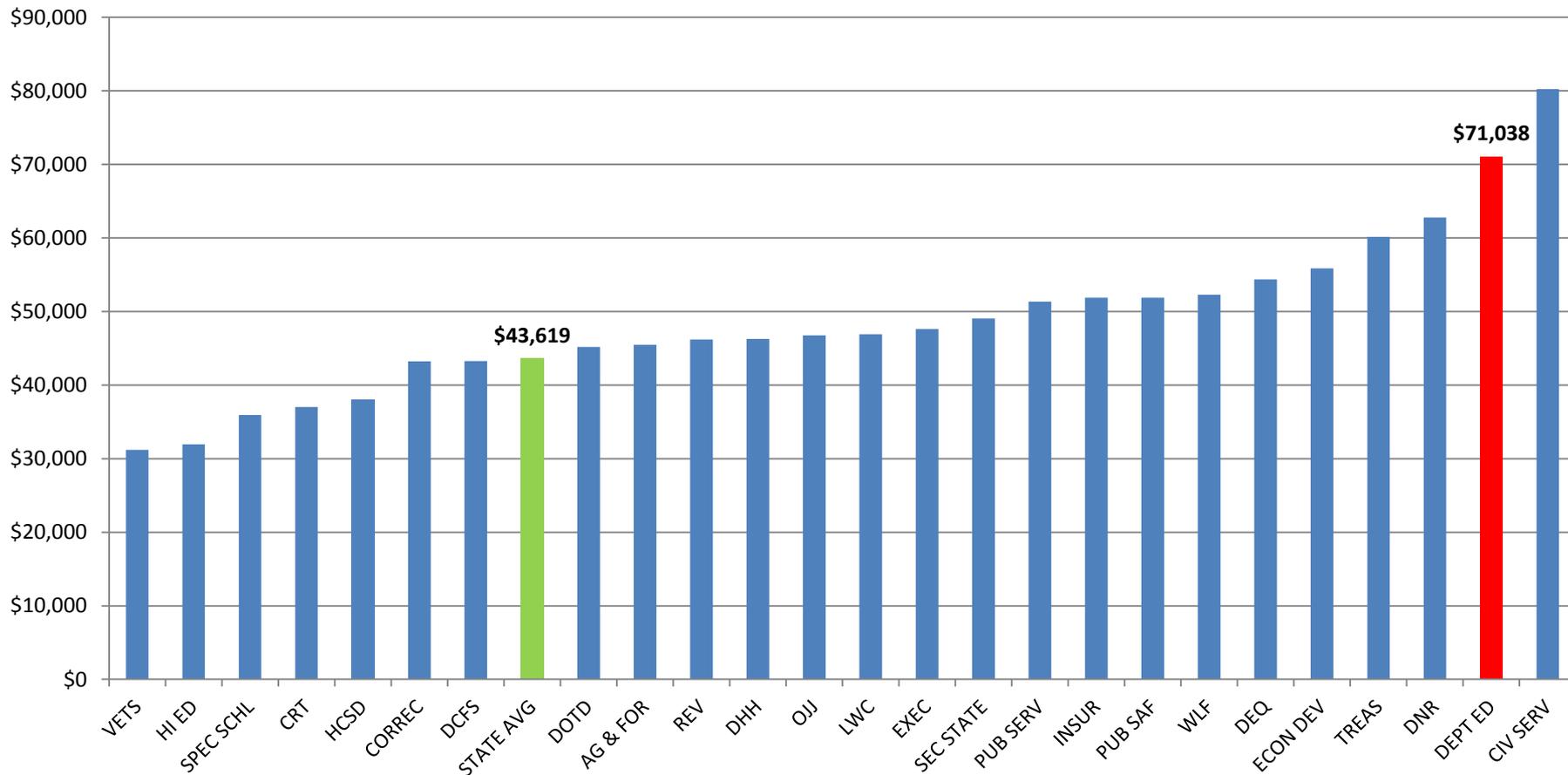


Source: Prepared by House Fiscal Division staff using information from ISIS-HR



Salaries and Positions

FY 14 CLASSIFIED AVERAGE ANNUAL PAY PER FTE

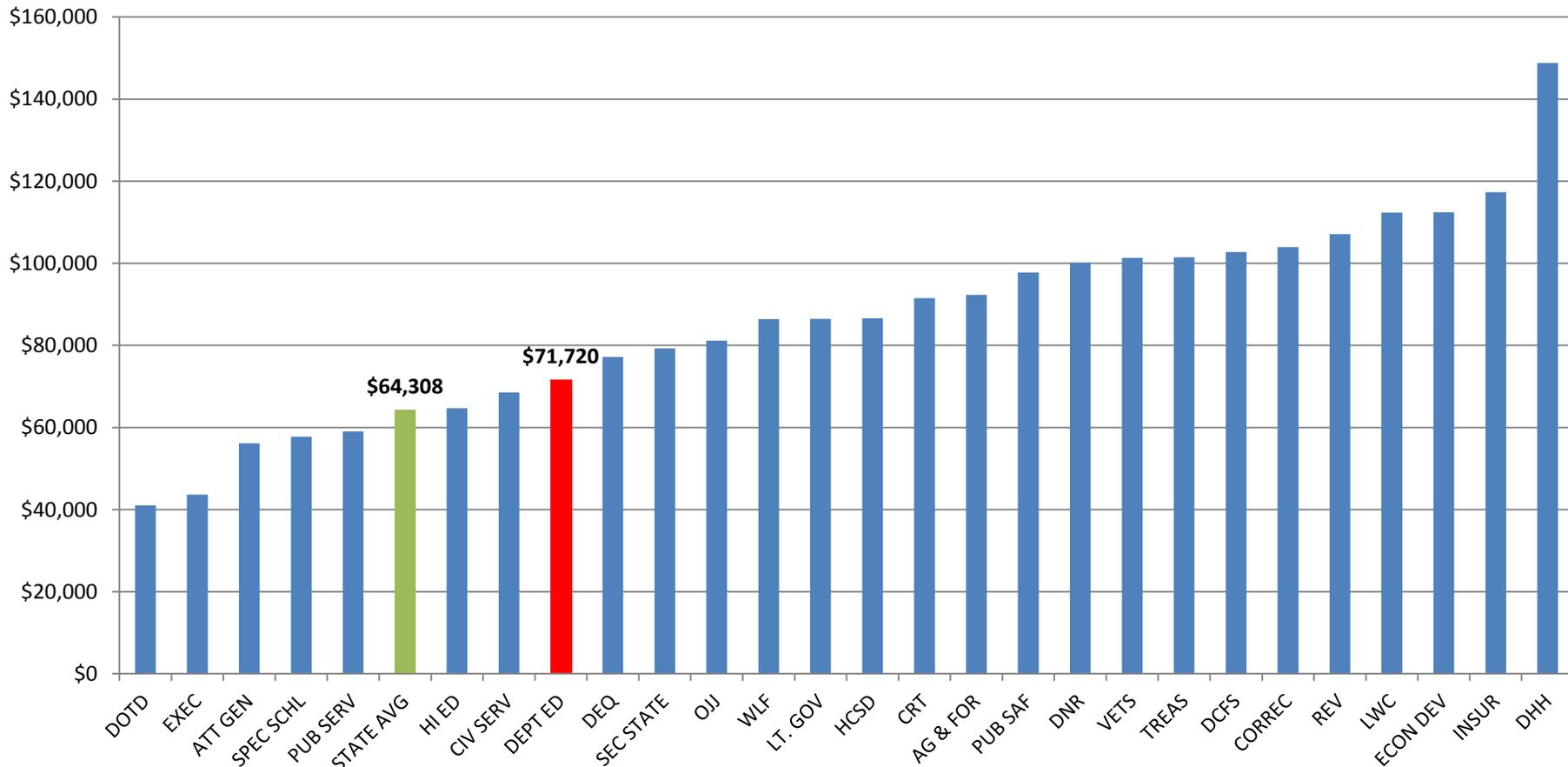


Source: Prepared by House Fiscal Division staff using information from ISIS-HR and Civil Service



Salaries and Positions

FY 14 UNCLASSIFIED AVERAGE ANNUAL PAY PER FTE

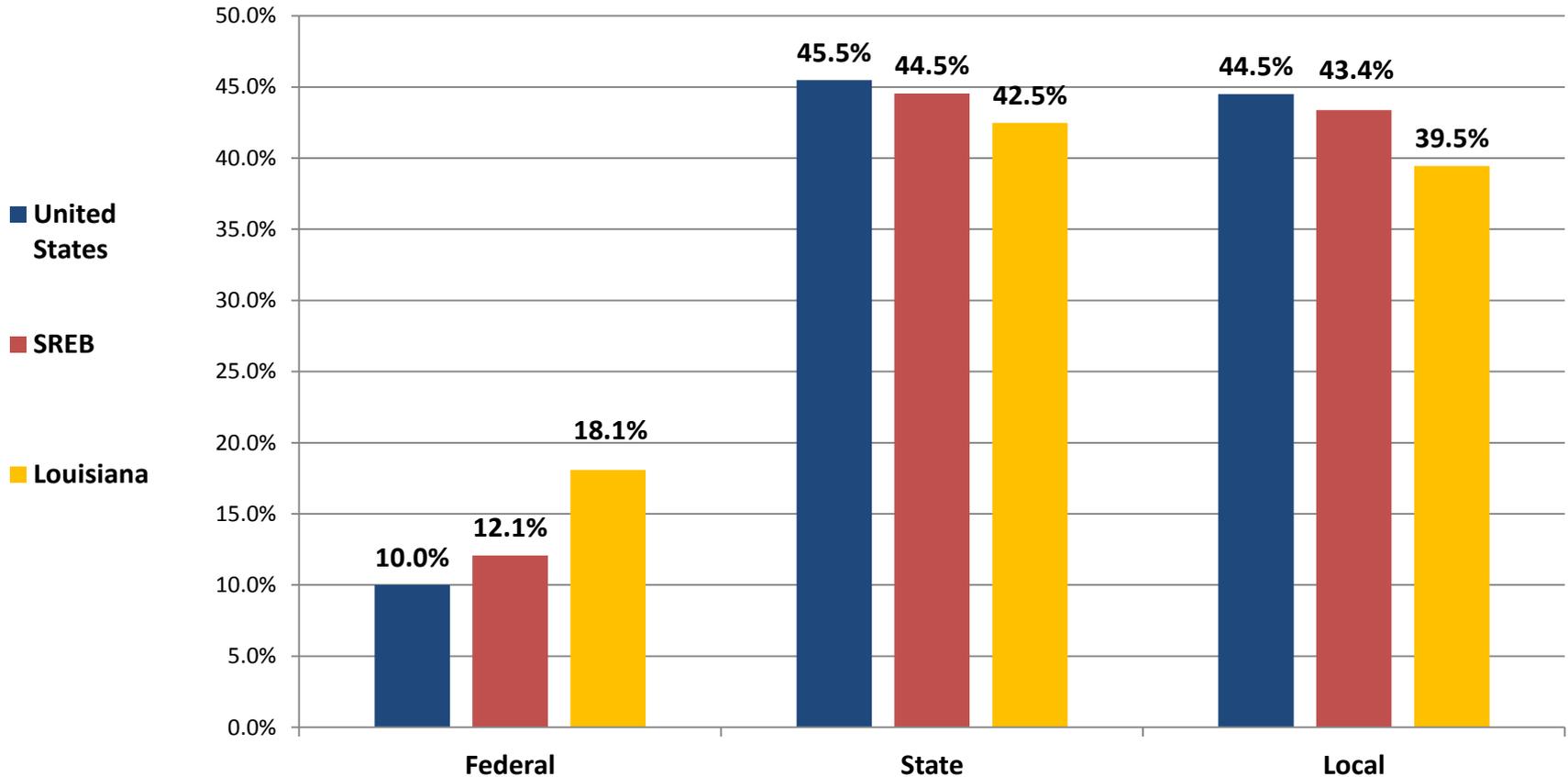


Source: Prepared by House Fiscal Division staff using information from ISIS-HR and Civil Service



K-12 Revenues

Percentage of Elementary and Secondary Revenue by Source, FY 11-12

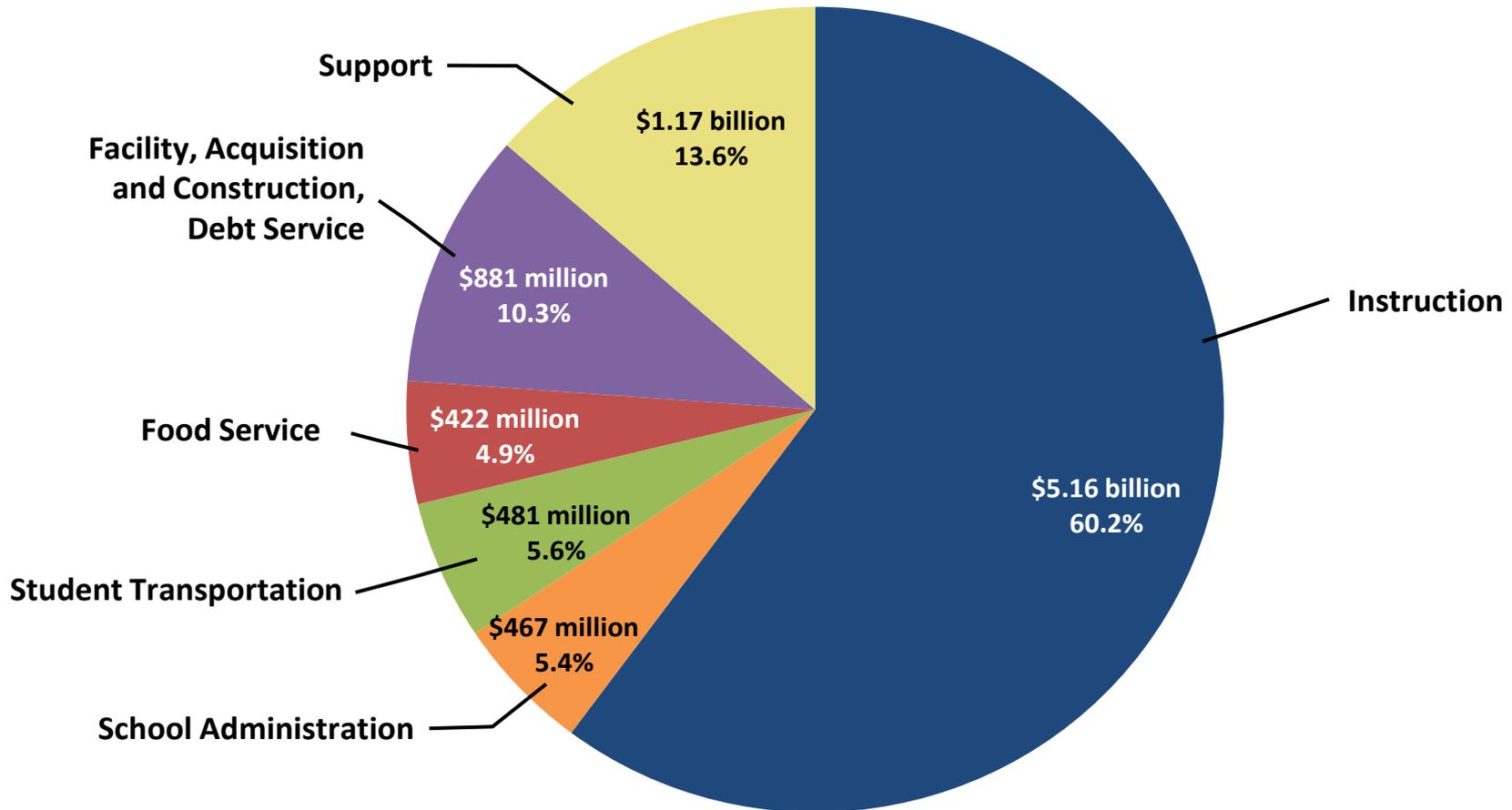


Source: U.S. Census Bureau, Public School System Finances, 2012 Data



K-12 Expenditures

Total expenditures were \$8.58 billion in FY 13-14 (federal, state, and local revenue)



Source: Louisiana Department of Education, Fiscal Data FY 2013-14



Minimum Foundation Program

FY 15-16 Executive Budget Recommended MFP - **\$3.63 billion**

- Executive Budget recommends \$34.5 million in additional funding for projected student count growth.
- MFP Base Cost Per Pupil is recommended at \$3,961 for FY 15-16, no growth from FY 14-15. No increase is provided for Level 4 initiatives.



Minimum Foundation Program

BESE FY 15-16 Proposal - \$44 million in addition to Executive Budget Recommended

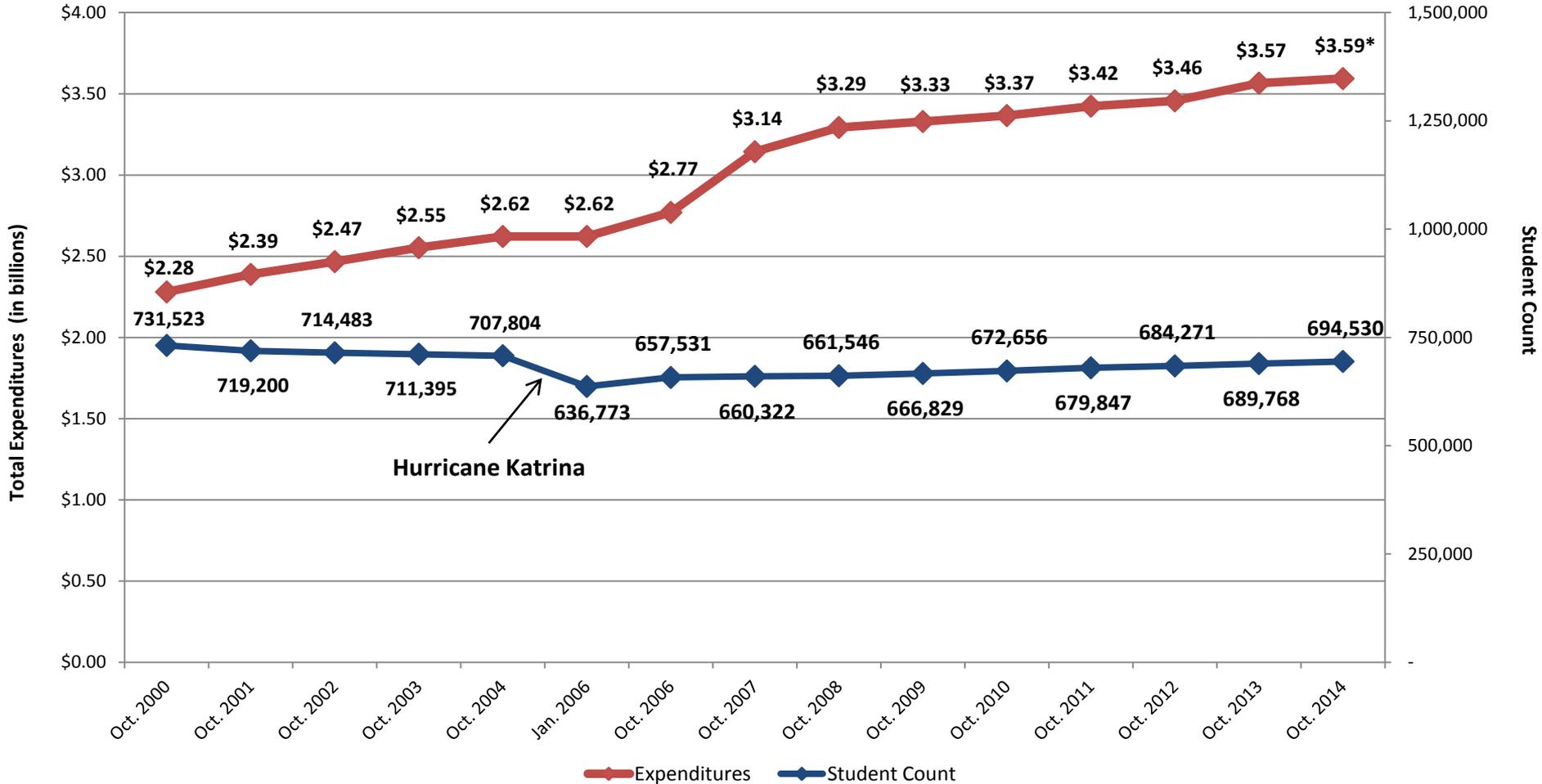
- Proposed Base Cost Per Pupil of \$4,015, a 1.375% increase from current year - \$36.2 million
- Increase for High Cost Services - \$5.4 million
- Increase for Supplemental Course Allocation - \$2.6 million

MFP Base Per Pupil Cost

2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 Executive Budget Recommended	2015-16 BESE Proposed
\$3,652	\$3,752	\$3,855	\$3,855	\$3,855	\$3,855	\$3,855	\$3,855	\$3,961	\$3,961	\$4,015
2.75%	2.75%	2.75%	0%	0%	0%	0%	0%	2.75%	0%	1.375%



Minimum Foundation Program



Source: Executive Budget Supporting Documents and Department of Education

*Existing Operating Budget as of 12/1/14



Minimum Foundation Program

MFP 9-Year Comparison					
	Description	2006-07	2014-15	Change	
Level 1	Base Per Pupil Amount	\$3,652	\$3,961	\$309	8.5%
	Total Student Membership	645,747	678,570	32,823	5.1%
	Level 1 State Cost Allocation (65%)	\$2,125,429,306	\$2,439,942,287	\$314,512,981	14.8%
Level 2	Level 2 State Support	\$269,072,895	\$455,353,341	\$186,280,446	69.2%
Level 3	Continuation Pay Raises ^a	\$194,061,936	\$478,152,865	\$284,090,929	146.4%
	Foreign Language Associates	\$4,140,000	\$6,047,000	\$1,907,000	46.1%
	Mandated Cost Adjustment	\$51,659,760	\$67,857,000	\$16,197,240	31.4%
	Hold Harmless Enhancement	\$76,792,933	\$76,792,938	\$5	0.0%
	Level 3 Legislative Allocations	\$326,654,629	\$628,849,803	\$302,195,174	92.5%
Level 4	Level 4 Supplementary Funding ^b		\$15,602,426	\$15,602,426	N/A
Levels 1-3	Total Allocations for Other Public Schools ^c	\$63,922,154	\$75,046,010	\$11,123,856	17.4%
Total MFP State Cost Allocation		\$2,769,559,609	\$3,613,369,919	\$843,810,310	30.5%

Notes: (a) Certified Personnel pay raises were provided in 2001-02, 2006-07, 2007-08, 2008-09. Noncertified Support Worker pay raises were provided in 2002-03, 2006-07, and 2007-08. (b) Level 4 Supplementary Funding was new in 2014-15. Foreign Language Associates has been added back into Level 3 for comparison. (c) Allocations for Other Public Schools includes: LSU and Southern Lab Schools, Legacy and New Type 2 Charter Schools, OJJ, LSMSA, NOCCA, and a Virtual Type 2 Charter School Adjustment.



Minimum Foundation Program

19-695 MINIMUM FOUNDATION PROGRAM TOTAL FUNDING

	Appropriation Letter (July 1)	Actual Year-End Cost (June 30)	Change from July 1 to June 30	Percent Change
FY 08-09	\$3,269,940,870	\$3,292,602,604	\$22,661,734	0.7%
FY 09-10	\$3,275,341,821	\$3,329,243,964	\$53,902,143	1.6%
FY 10-11	\$3,319,479,903	\$3,366,144,000	\$46,664,097	1.4%
FY 11-12	\$3,387,319,481	\$3,424,018,026	\$36,698,545	1.1%
FY 12-13	\$3,422,265,205	\$3,456,713,798	\$34,448,593	1.0%
FY 13-14	\$3,510,142,422	\$3,565,826,163	\$55,683,741	1.6%
FY 14-15	\$3,593,789,905	\$3,630,084,541	\$36,294,636	1.0%

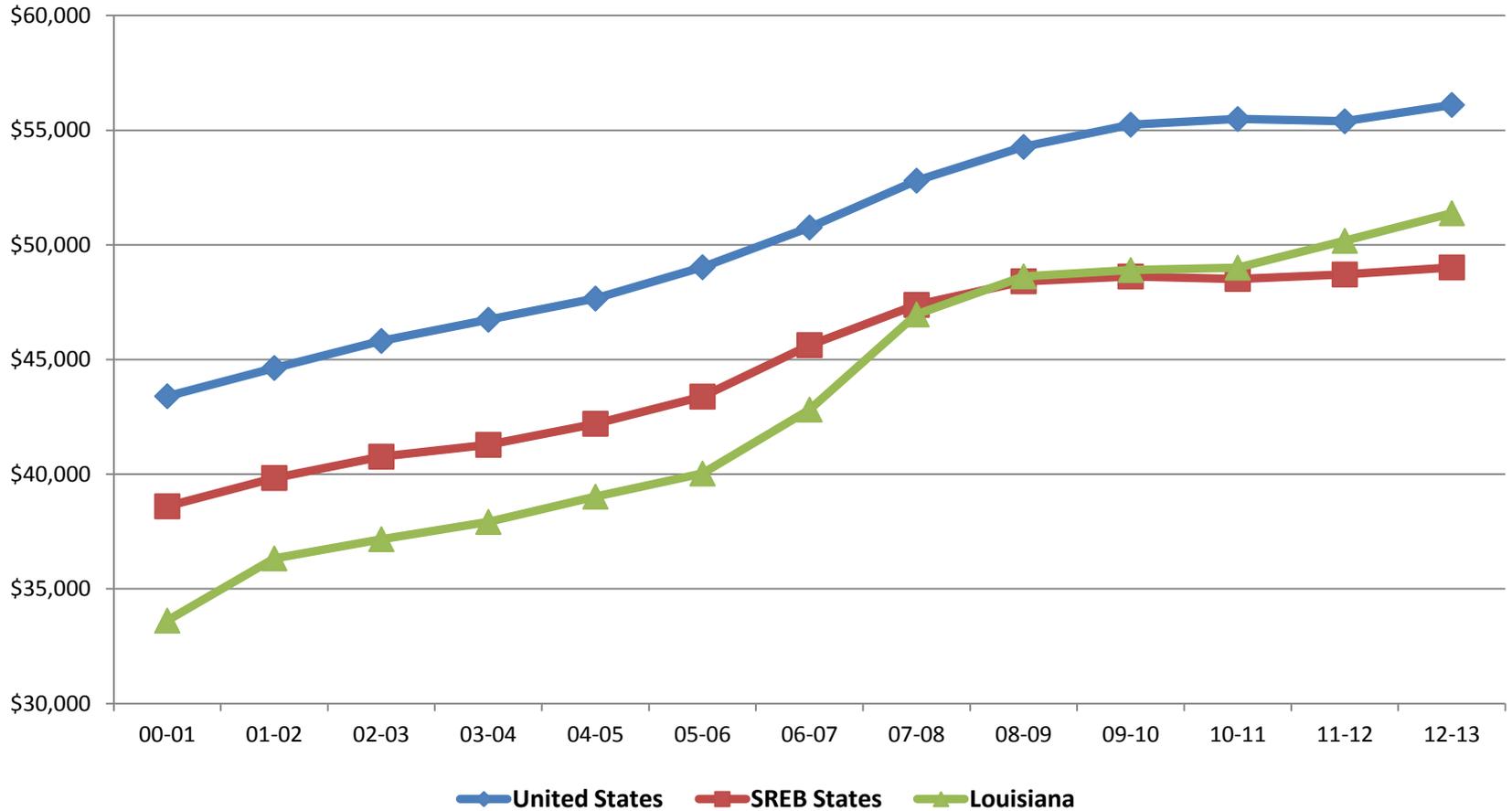
Source: Executive Budget Supporting Documents and Department of Education

* DOE projected expenditures



Teacher Salaries

Average Teacher Salaries (Actual)



Source: Southern Regional Education Board



Early Childhood Education

HCR 61 of the 2014 Regular Session requests BESE to develop a statewide model for the funding of early childhood care and education for Louisiana children ages birth to five.

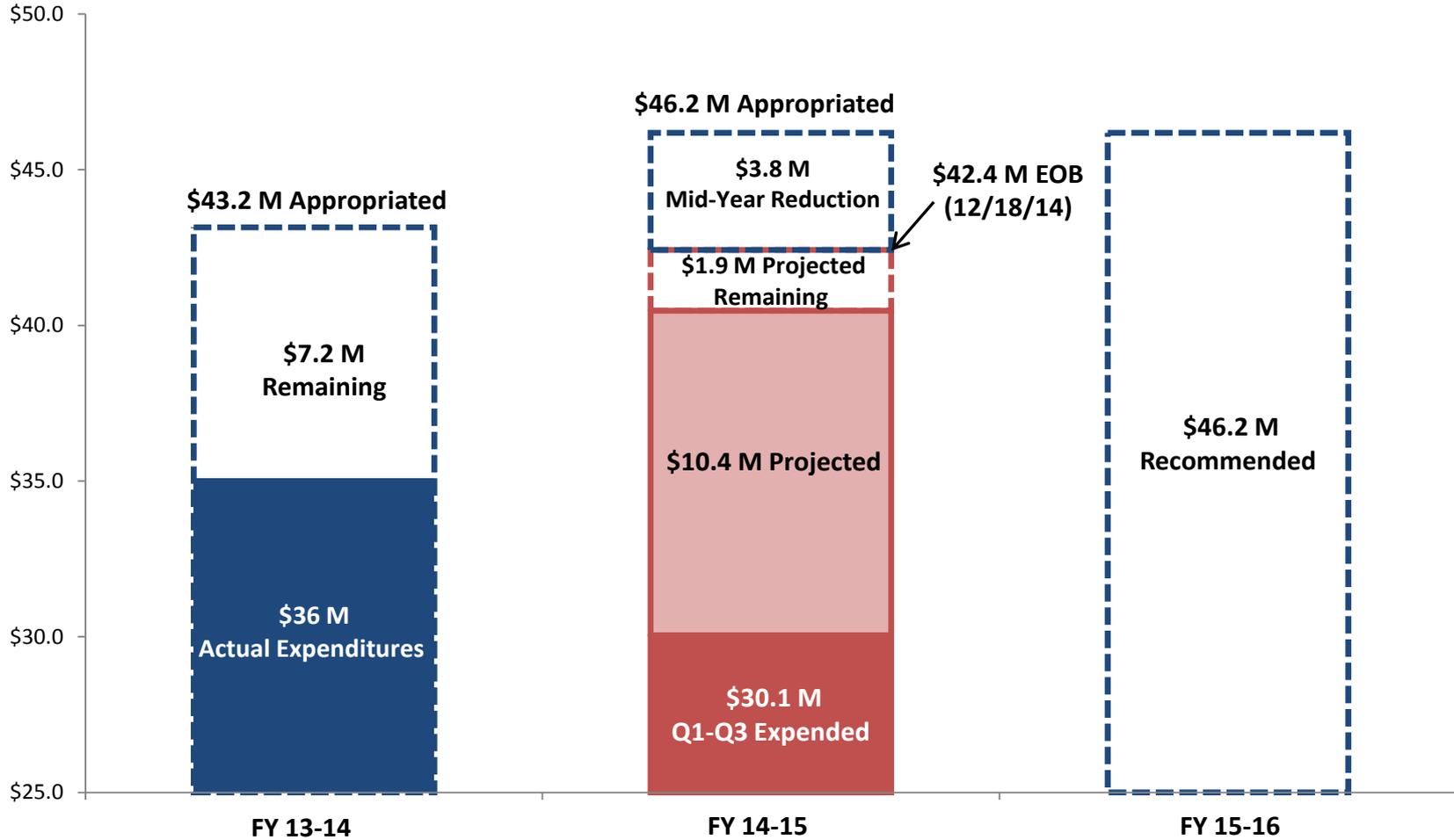
- Based on HCR 61, BESE developed a model to demonstrate what is needed to achieve improved Kindergarten readiness.
- Louisiana was awarded a federal Preschool Expansion Grant for \$32 million over four years to provide up to 1,800 new classroom seats by 2018-19.

Recommendations from the Early Childhood Funding Model

Recommendation	Cost Estimate
1. Upgrade Quality: Provide funding for a credentialed teacher in child care for approximately 12,000 children.	Up to \$43 million
2. Create Equity: State spending on Pre-K programs is less than Kindergarten. HCR 61 recommends providing a minimum per child funding of \$6,500 for infants through two-year olds and \$5,185 for three- and four-year olds.	Up to \$11 million
3. Increase Access: Provide a Pre-K seat for all-at risk families who choose one, serving approximately 5,000 additional children.	Up to \$26 million
Estimated Cost	Up to \$80 million



Scholarship Program



Source: Prepared by House Fiscal Division staff using information from ISIS and DOE data.



Audit Findings

Department of Education – Financial Audit (11/25/2014)

- DOE did not have an effective internal audit function, increasing the risk that errors and/or fraud could occur and remain undetected.

Recovery School District – Financial Audit (12/9/2014)

- For the eighth consecutive year, the Recovery School District did not tag, maintain, and accurately report equipment as required by state equipment regulations, and did not maintain accurate information in the state's movable property system.

Student Counts and Budget Shortfalls in the MFP (3/9/2015)

- LDOE does not ensure that school systems and schools correct errors in the data submission process, which results in potentially ineligible students being included in the initial MFP allocation at the start of the fiscal year.



Department Contacts

TITLE	CONTACT	PHONE NUMBER
State Superintendent	Mr. John White	(225) 342-3974
Assistant Superintendent, Policy and Governmental Affairs	Ms. Erin Bendily	(225) 342-3772
Deputy Superintendent, Management and Finance	Ms. Beth Scioneaux	225-922-1290