

II. BACKGROUND

The purpose of this staff study is to provide a comprehensive overview of the Maine Department of Education (Maine DOE) programs that are funded through the appropriation and allocation of State, federal and other funds, including education programs and services for children from birth through age 20. As described in the previous section, OPLA and OFPR examined a significant amount of background materials in our preparation of this report. This section of the report provides a brief discussion of the program summary information we compiled and prepared during this study.

Brief Discussion of Maine DOE Program Information Compiled by Legislative Staff

While Maine statutes designate funding authorization for certain state agency programs, emergency, biennial and supplemental budget legislation submitted by the Governor and approved by the Legislature authorize the approved funding levels for state agency programs and serve as the authorization for expending funds for certain activities. Following the review of information compiled by legislative staff, including queries made to the State's Accounting System and Financial Information Warehouse to gather expenditure data and budgeted amounts appropriated or allocated to certain Maine DOE budgetary accounts, it became evident to us that there was a disconnect between two sets of background information.

On the one hand, we were attempting to identify expenditure data pertaining to the Maine DOE Programs as defined by "budgetary program accounts." On the other hand, the information provided to us by the Maine DOE defined "programs" aligned to a departmental "team structure" that described programs, sub-programs and initiatives in accordance with program descriptions contained in the 2007 DOE Program Evaluation Report. Since we were unable to access expenditure data for many of the "DOE Team programs" beyond the "budgetary program accounts" with approved appropriations and allocations authorized in enacted budget legislation, it was not possible to "map" expenditure data with the budgeted amounts approved for the Maine DOE Programs as defined by "budgetary program accounts."

Furthermore, the program funding information provided by Maine DOE staff for the DOE Team structure "on the ground" in the fall of 2010 is somewhat different from the Maine DOE organizational and program structure that was presented in the Governor's budget bills during the 2010-2011 biennium and authorized by the Legislature during the 124th Legislature. For example, the Maine DOE organizational structure no longer includes a Federal and State Program Services Team. The Maine DOE has since distributed the programs formerly administered by the Federal and State Program Services Team to other DOE Teams.

For most Maine DOE budgetary program accounts, we were able to obtain financial information from the State's Accounting System or from the Financial Information Data Warehouse. For those budgetary programs accounts where information was not available or provided, or where the information provided was inconclusive, we researched the respective state or federal funding sources and compiled the relevant information. When necessary, we consulted with Maine DOE and DAFS staff to reconcile some discrepancies regarding the alignment of financial information with DOE budgetary program accounts.

In determining how to present summary information for programs administered by the Maine DOE for this study, we decided that the “default position” would be to include Maine DOE programs that are aligned with the Maine DOE “budgetary program accounts.” The preparation of the program summaries presented in this report is consistent with the Maine DOE Team organizational structure that was in place when the 124th Legislature enacted budget authorization for Maine DOE programs for the 2010-2011 legislative biennium.

For the most part, this staff report includes only those DOE Team programs, activities and initiatives that met the following criteria: (1) the Budget and Financial Management System identifies the department program as a “budgetary program account”; and (b) legislative staff was able to verify the budgeted amounts of appropriations or allocations, as well as actual expenditure amounts, for the department “budgetary program accounts.” In a few cases, we placed certain program accounts or organizational unit accounts under a different DOE Team in order to align these department accounts with similar accounts in another DOE Team program.

OPLA and OFPR submit this report, including the recommendations and program summaries presented in the following sections of the report, for the consideration by the 125th Legislature pursuant to authorization provided by the Legislative Council.