

Lexington County School District One

2016–2017 Proposed General Fund Budget

Third Reading — June 28, 2016

Three Areas of the Budget Process

1. Current Funding Status
2. Proposed 2016–2017 Budget
3. Funding the Proposed 2016–2017 Budget

Current Funding Status

135-Day Average Daily Membership

Year	*Membership	Increase	Percent
2010-2011	22,097	341	1.6%
2011-2012	22,367	270	1.2%
2012-2013	22,935	568	2.5%
2013-2014	23,364	429	1.9%
2014-2015	23,953	589	2.5%
2015-2016	24,418	465	1.9%
2016-2017**	24,913	495	2.0%
** Projected			

Average Daily Membership (ADM) is the aggregate number of days in membership (total days that students have been enrolled during a specific time period) divided by the number of days school is in session.

*Pre-K is not included in the above membership.

Total Per Pupil Operating Expenditures FY 2013

District	Per Pupil Expenditures	Rank
Richland 1	\$ 12,983	8
Lexington 3	11,105	14
Lexington 5	10,845	16
Richland 2	10,380	23
Lexington 1	9,696	34
Lexington 2	9,376	43
Lexington 4	8,937	56

*Source: FY 2013 In\$ite Data, South Carolina Department of Education
Uses all funds except capital projects and debt service.*

Additional Money Available or Needed to Match Other Districts' Per Pupil Expenditures

District	Amount
Lexington 1	\$ -
Lexington 2	(7,551,680)
Lexington 3	33,250,991
Lexington 4	(17,911,641)
Lexington 5	27,115,251
Richland 1	77,569,913
Richland 2	16,141,716

Source: FY 2013 In\$ite Data, South Carolina Department of Education

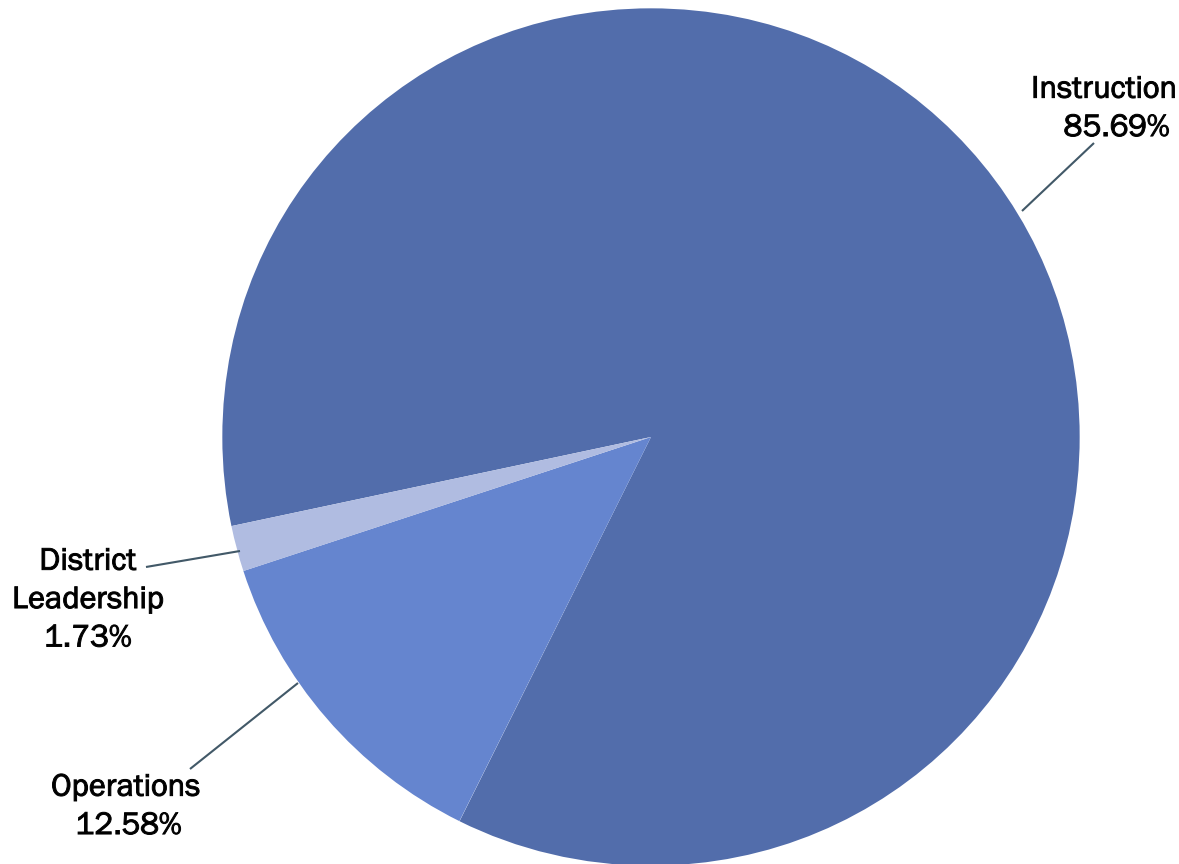
Per Pupil Expenditures for School Leadership

District	Amount	Rank
Richland 2	\$ 756	5
Richland 1	697	9
Lexington 5	667	18
Lexington 2	618	29
Lexington 3	599	33
Lexington 4	553	44
Lexington 1	509	57

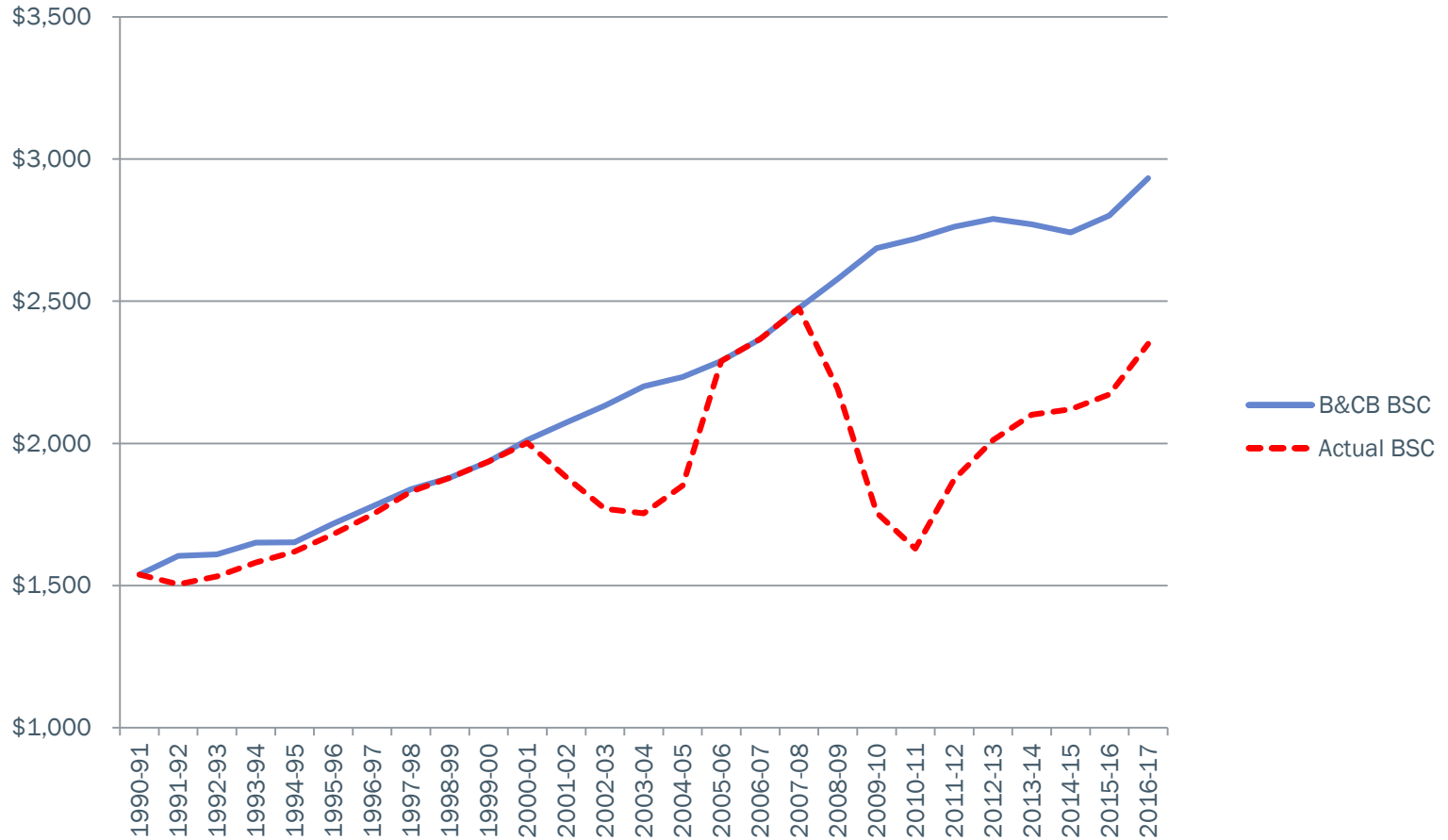
Source: FY 2013 In\$ite Data, South Carolina Department of Education

In\$ite Expenditures Fiscal Year 2012-2013

Legislative Definition of Instruction (State requirement is 70%.)



Base Student Cost Funding History



Summary of Current Funding Status

- ❖ Our dollars go toward instruction with less than two percent to District Leadership.
- ❖ Our district exceeds the 70 percent requirement set by the S.C. Legislature for instruction and instructional support.
- ❖ Currently, our district is funded below the 2005–2006 Base Student Cost level and well below the level we should be funded.

Priorities for the Budget Process

- ❖ Provide teachers and staff for growth
- ❖ Provide salary increases
- ❖ Meet state and federal requirements
- ❖ Meet inflationary costs (utilities, insurance, etc.)
- ❖ Ensure quality and support for students and staff

General Fund Staffing Changes

From FY16 Approved to FY17 Recommended

Staff	*FTE	*Net of Additions and Cuts	Upgrades, Additional Days and Temporary Salary Amounts	Total Amount
Certified Staff	35.90	\$2,520,523	\$ 15,944	\$2,536,467
Support Staff	16.00	588,782	136,016	724,798
Administrative Staff	3.00	316,472	182,155	468,627
Total Changes	54.90	\$3,425,777	334,115	\$3,759,892

* Excluding the funding shortfalls as presented on slide 15.

General Fund FY17 Recommended Certified Net Additions and Cuts By Category

Category	FTE
Elementary School Certified (13.0 Core, 2.0 Fine Arts, 2.0 Other)	17.00
Middle School Certified (1.0 Core, -3.0 Exploratory)	(2.00)
High School Certified (2.67 Core, 0.83 Exploratory)	3.50
Certified Speech Pathologists	2.40
Certified Resource	2.00
Self-Contained Certified	2.50
Occupational Therapist	.50
Pool Positions	10.00
Total Certified	35.90

General Fund FY17 Recommended Support and Administration Net Additions and Cuts By Category

Category	FTE
Maintenance Support	3.00
School Support Floating Licensed Practical Nurse	1.00
School Support Instructional	3.00
School Support Housekeeping	5.50
School Support Bookkeeping	2.00
School Support Health Room	1.50
Total Support	16.00
Social Studies Coordinator	1.00
Systems Analyst	1.00
Director of Athletics	1.00
Total District Office Administrative	3.00

Federal and State Funding Shortfalls

	Amount
Budget to cover anticipated shortfall of IDEA funds to cover positions	\$885,000
Budget to cover anticipated shortfall of State funds to cover required Reading Coaches	195,561
Transfer of position from IDEA to meet EFA audit standards	39,269
Total Changes	\$1,119,830

Cost of Salary Increases

	Health and Retirement Increase	Step Increase	2% All Employees	Total
Certified	\$ 993,413	\$1,947,620	\$2,346,135	\$5,287,168
Support	343,605	655,764	723,614	1,722,983
Administrative	500,818	330,251	402,410	1,233,479
Total	\$1,837,836	\$2,933,635	\$3,472,159	\$8,243,630

Changes from Initial Requests to Recommended Budget

	Initial Requests	Recommended	Change
Increase in Health and Retirement	\$1,837,836	\$1,837,836	\$ -
Step Increase	2,933,635	2,933,635	-
2% Increase All Employees and Salary Adjustments	3,472,159	3,472,159	-
New Positions from 124.10 FTE Requested to a Net 54.90 FTE Recommended	7,415,554	3,425,777	(3,989,777)
Upgrades, Additional Days and Temporary Salaries	403,692	334,115	(69,577)
Funding Modifications due to Federal and State Shortfalls	1,119,830	1,119,830	-
Programs and Services	4,107,566	1,767,987	(2,339,579)
Total	\$21,290,272	\$14,891,339	\$(6,398,933)

Increases in Programs and Services

	Amount
Utilities and Maintenance	\$ 609,078
Property and Casualty Insurance Premiums	151,000
School Resource Officers (75/25 district-county split – up from 50/50)	355,430
School Safety, Health and Athletic Insurance Premiums	169,072
Per Student School Allocations – General and Fine Arts	99,789
School Level Staff Development	77,500
New Item – Band Transportation for Five High Schools	35,000
School General and Fine Arts Allocation – Unprojected Enrollment	35,000
Instructional Software Licenses	86,800
Poverty Increase Projection	29,318
Food Service Transfer and Kindergarten Snacks	120,000
Total Increase Over Prior Year	\$1,767,987

Funding the Proposed 2016–2017 Budget

Projected Revenue Changes

	2015-2016 Budgeted Revenue	2016-2017 Projected Revenue	Projected Increase
Local – Growth and New Millage	\$ 80,920,342	\$ 85,017,176	\$ 4,096,834
State – EFA and Fringe Allocation	135,442,511	145,607,640	10,165,129
Transfers – EIA Transfer and Indirect Costs	6,561,234	6,933,901	372,667
Operational Balance	7,000,000	7,256,709	256,709
Total Projected Revenue	\$229,924,087	\$244,815,426	\$14,891,339

Six-Year Assessment Analysis

	2010	2011	2012	2013	2014	2015
Total Assessments	446,973,880	459,275,367	470,432,040	484,620,410	493,740,480	517,678,370
Owner- Occupied	<u>215,073,780</u>	<u>224,112,626</u>	<u>234,456,020</u>	<u>240,339,710</u>	<u>250,324,460</u>	<u>254,083,670</u>
Taxable Assessment	231,900,100	235,162,741	235,976,020	244,280,700	243,416,020	263,594,700
Increase in Owner-Occupied	16,500,580	9,038,846	10,343,394	5,883,690	9,984,750	3,759,210
Percent Increase in Owner-Occupied	8.31%	4.20%	4.62%	2.51%	4.15%	1.50%
Increase (Decrease) in Taxable Assessment	13,568,490	3,262,641	813,279	8,304,680	(864,680)	20,178,680
Percent of Taxable Increase (Decrease)	<u>6.21%</u>	<u>1.41%</u>	<u>0.35%</u>	<u>3.52%</u>	<u>(.35%)</u>	<u>8.29%</u>

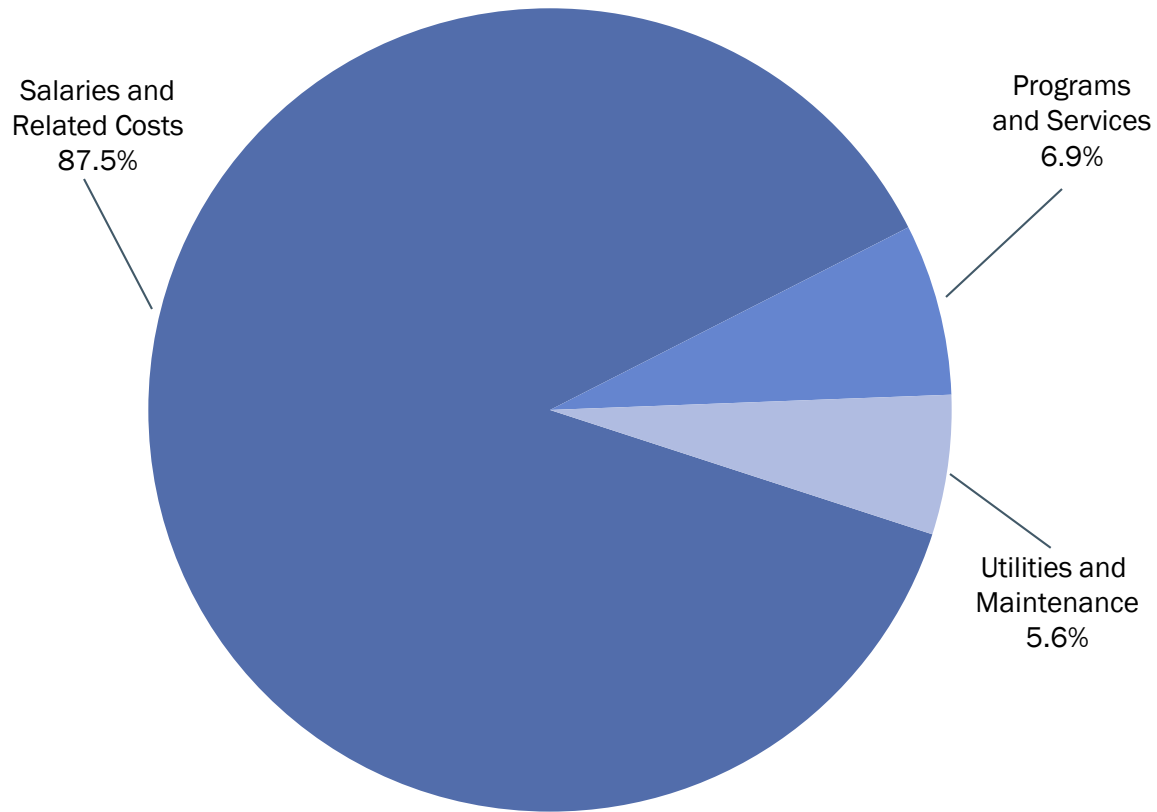
Act 388 Funding Loss

Fiscal Year	Cumulative Actual Shortfall
2007-2008	\$ -
2008-2009	(5,975,053)
2009-2010	(6,208,128)
2010-2011	(11,786,320)
2011-2012	(14,372,824)
2012-2013	(17,961,319)
2013-2014	(20,069,693)
2014-2015	(24,547,569)
Cumulative Total	\$(100,920,906)

Anticipated Operating Expenditures

	Approved Budget FY 2016	Proposed Budget FY 2017	Increase
Salaries and Related Costs	\$200,970,044	\$214,093,396	\$13,123,352
Programs and Services	28,954,043	30,722,030	1,767,987
Total Budget	\$229,924,087	\$244,815,426	\$14,891,339

Anticipated Operating Expenditures



Act 388 Allowable Millage Increase

Calculation of Allowable Millage Increase	
FY 2016 Millage Rate	298.07
x Allowable Percentage Increase	2.66%
FY 2017 Current Year Allowable Millage Increase	7.92
FY 2017 Total Recommended Millage Increase	7.92
x Value of a Mill	\$250,415
Revenue Generated by Millage Increase	\$1,983,287

Summary

- ❖ Includes 54.9 positions for growth
- ❖ Includes a step increase
- ❖ Includes 2% increase for all employees
- ❖ Includes funding to meet state and federal requirements
- ❖ Includes funding to cover required inflationary costs
- ❖ Includes 7.92 millage/tax increase on taxable property

Questions?
