

Questions explored during resource map exercise

Note: Page numbers referenced align to those in full set of materials

Area	Questions
Overall	<ul style="list-style-type: none">• How do we allocate our resources today?
Compensation	<ul style="list-style-type: none">• How much do we pay our staff?
Operational spending	<ul style="list-style-type: none">• How much of our budget do we spend on operations and in what areas?
Central office	<ul style="list-style-type: none">• How much of our budget do we spend on our central office and in what areas?
Professional development	<ul style="list-style-type: none">• How much of our budget do we spend on professional development?• How many instructional coaches do we have?
# of staff	<ul style="list-style-type: none">• Are our staffing levels for various positions similar to those of other districts?



A note on this analysis and comparison districts

We know from experience that school district budgets are complicated.

Unfortunately, most districts cannot simply and clearly answer the questions explored on the previous slide. Until this deep-dive, Lake County was in this group.

The comparison information used in the deep-dive analysis that follows allows us to accurately compare LCS to other districts.

We understand that the comparisons included would be helpful to have against FL districts.

- We do not have this level of granularity for most other Florida districts.
- Therefore, we cannot make a meaningful and accurate comparison to most Florida districts.
- However, based on publicly available data, we can share that Lake County is 63rd out of 67 districts in Florida for per pupil funding.

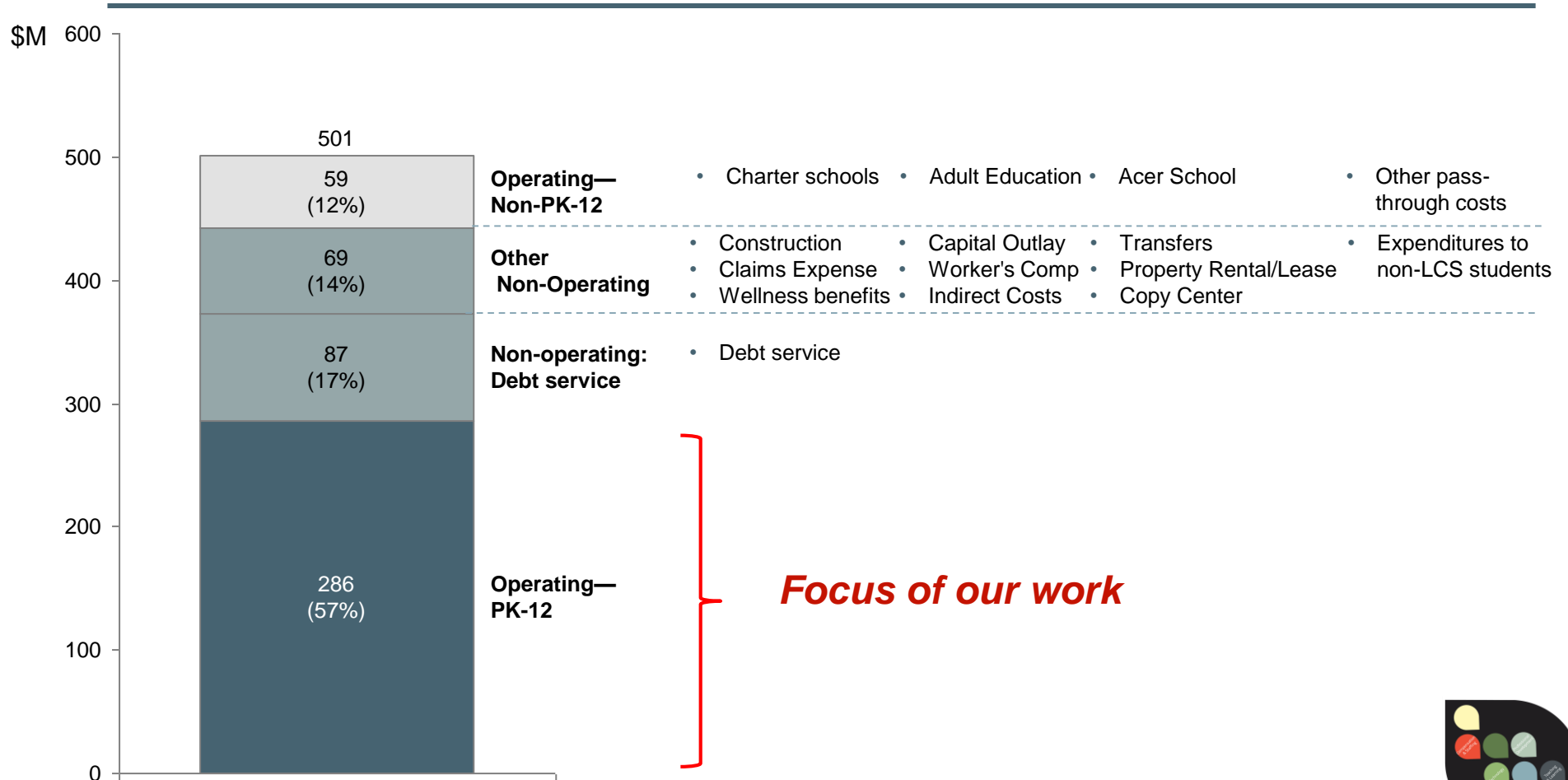
The comparisons we have included are districts that have performed a similar deep-dive into their spending.

- Comparison districts included are **NOT** being shared as models to imitate.
- Medians are **NOT** being shared as goals, simply as data points.



Resource map analysis includes PK-12 operating budget only, representing ~57% of our total budget

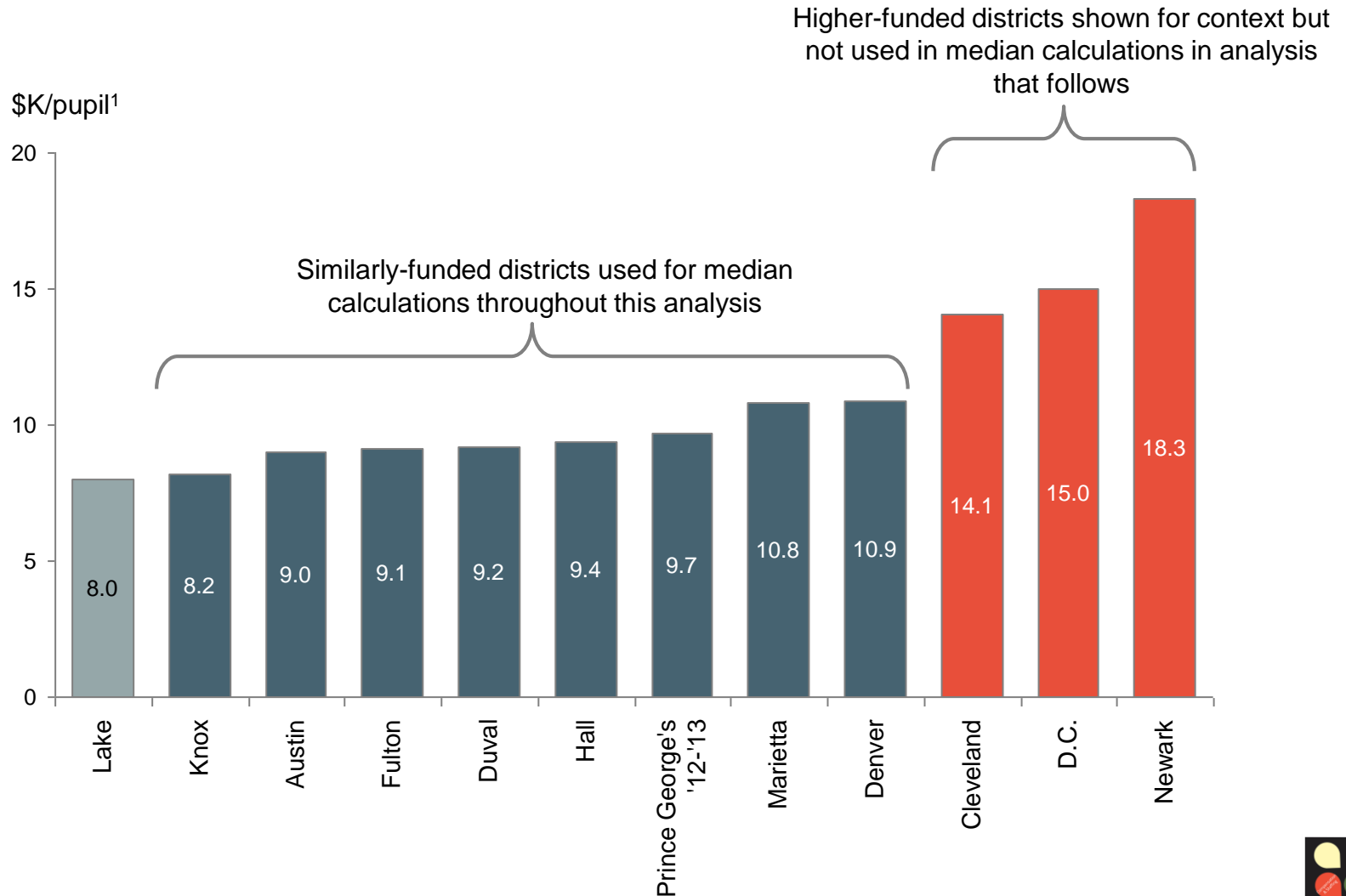
Our priorities and assessment of opportunities focus on PK-12 operating budget only



Source: LCS data, ERS analysis



LCS spend per pupil compared to other districts



1. Expenditure adjusted for geography (cost of living) and year to compare to Lake '12-'13 dollars
Source: ERS benchmark data, LCS data, ERS analysis



LCS spending by category

~81% of LCS's budget spent on staff salary and benefits

	Base Salary/ Comp	Other Comp./ Stipend	Supplies/ Materials	Rent/ Utilities	Contracted Services	Other Non-Compensation ²	Equipment & Equipment Lease	Substitute Compensation	Travel & Conferences
Lake spend (\$M)	222.6	8.3	21.6	13.5	7.4	6.8	3.1	2.0	0.6
Lake % of budget	77.9%	2.9%	7.6%	4.7%	2.6%	2.4%	1.1%	0.7%	0.2%
Comparison districts ¹ % of budget	78.5%	1.5%	5.4%	3.0%	5.0%	1.0%	1.7%	0.9%	0.0%
Difference between Lake and comparison	- 0.6%	1.4%	2.2%	1.7%	- 2.4%	1.4%	- 0.6%	- 0.2%	0.2%

1. Indicates median of comparison districts; comparison districts are: Knox County, Hall County, Fulton County, Denver, Marietta, Prince George's County '12-'13; 2. Includes several categories of expenses including facilities and maintenance, some food services-related expenses, communications-related expenses

Source: ERS comparable districts data, LCS data, ERS analysis



LCS spending by use type

~53% of LCS's budget spent on direct instruction

See Appendix p. 42 for additional detail on spending by use

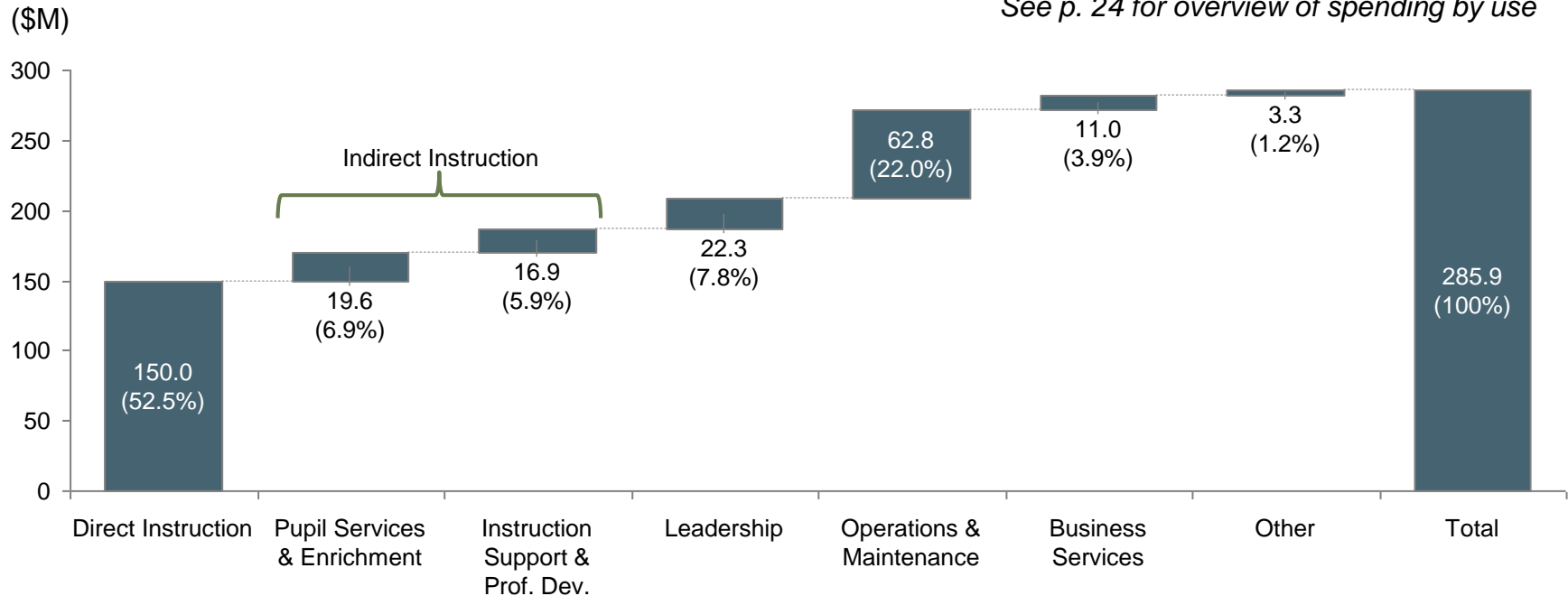
	Indirect Instruction					
	Direct Instruction	Pupil Services & Enrichment	Instruction Support & Prof. Dev.	Leadership	Operations & Maintenance	Business Services
Lake spend (\$M)	150.0	19.6	16.9	22.3	62.8	11.0
Lake % of budget	53.1%	6.9%	6.0%	7.9%	22.2%	3.9%
Comparison districts ¹ % of budget	58.0%	8.1%	5.6%	7.7%	18.3%	3.4%
Difference between Lake and comparison	-4.9%	-1.2%	0.4%	0.2%	3.9%	0.5%

1. Indicates median of comparison districts; comparison districts are: Knox County, Duval, Hall County, Fulton County, Austin, Denver, Marietta, Prince George's County '09-'10 and '12-'13; Source: ERS comparable districts data, LCS data, ERS analysis



LCS budget by use

See p. 24 for overview of spending by use



Uses included

- Teacher compensation¹
- Instruction materials & supplies
- Aide compensation
- Library & media
- Substitute compensation
- Extended Time & tutoring
- Student health²
- Physical health services and therapies
- Non-instructional extra-curricular³
- Guidance & other counselors⁴
- Parent & community relations
- Professional development
- Special population program management & support
- Curriculum development
- School administration
- Governance
- Research & accountability
- School supervision
- Communications
- Student registration & enrollment⁵
- Facilities & maintenance
- Student transportation
- Food services
- Utilities
- Safety & security
- Data processing & info services
- Finance, budget, purchasing & distribution
- Human resources
- Insurance
- Facilities planning
- Legal
- Development & fundraising
- Teachers on special assignment
- Lake Academy contracts
- Inactive employee payments and benefits

1. Includes base benefits package 2. Includes nurses, itinerant and speech therapists, student health programs, etc. 3. Coded by ERS as "Enrichment" 4. Coded by ERS as "Career Academic Counseling" 5. Coded by ERS as "Student assignment" Source: ERS benchmark data, LCS data, ERS analysis



Summary of learnings (I)

Area	Questions	What we learned	Further information (pp.)
Overall	<ul style="list-style-type: none"> How do we allocate our resources today? 	<ul style="list-style-type: none"> LCS spends less per student than comparison districts 81% of the district's spending is on people (salary and benefits) 53% of district's budget spent on direct instruction 	21 – 24, 42
Compensation	<ul style="list-style-type: none"> How much do we pay our staff? 	<ul style="list-style-type: none"> LCS compensation is lower than comparison districts for most positions, including teachers 	25 – 26, 43
Operational spending	<ul style="list-style-type: none"> How much of our budget do we spend on operations? 	<ul style="list-style-type: none"> Approximately 22.3% of our budget is spent on operations, mostly in food service, transportation, and facilities & maintenance 	27, 44 – 45
Central office	<ul style="list-style-type: none"> How much of our budget do we spend on our central office? 	<ul style="list-style-type: none"> Overall central office spending as a % of operating budget is higher than other districts \$ per student spend on central office is on par with comparison districts 	28, 44 – 45



Summary of learnings (II)

Area	Questions	What we learned	Further information (pp.)
Professional development	<ul style="list-style-type: none"> • How much of our budget do we spend on professional development? • How many instructional coaches do we have? 	<ul style="list-style-type: none"> • Professional development spend as a % of operating budget is higher than median of comparison districts • \$ per student spend on professional development is well below the median of comparison districts • LCS has more instructional coaches than median of similar districts 	<p>29 – 30 46 – 49</p>
Number of staff	<ul style="list-style-type: none"> • Are our staffing levels for various positions similar to those of other districts? 	<ul style="list-style-type: none"> • LCS has more custodians, guidance counselors, and administrative assistant / clerical staff than comparison districts 	<p>31, 50 – 51</p>

