

# Questions explored during resource map exercise

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

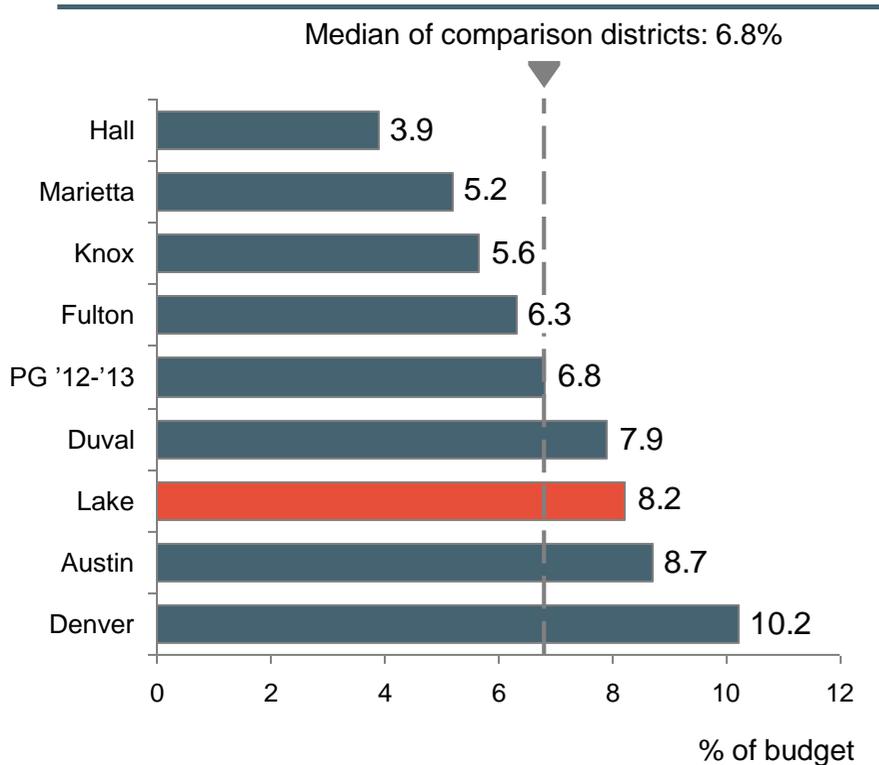
Area	Questions
Overall	<ul style="list-style-type: none"><li>• How do we allocate our resources today?</li></ul>
Compensation	<ul style="list-style-type: none"><li>• How much do we pay our staff?</li></ul>
Operational spending	<ul style="list-style-type: none"><li>• How much of our budget do we spend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



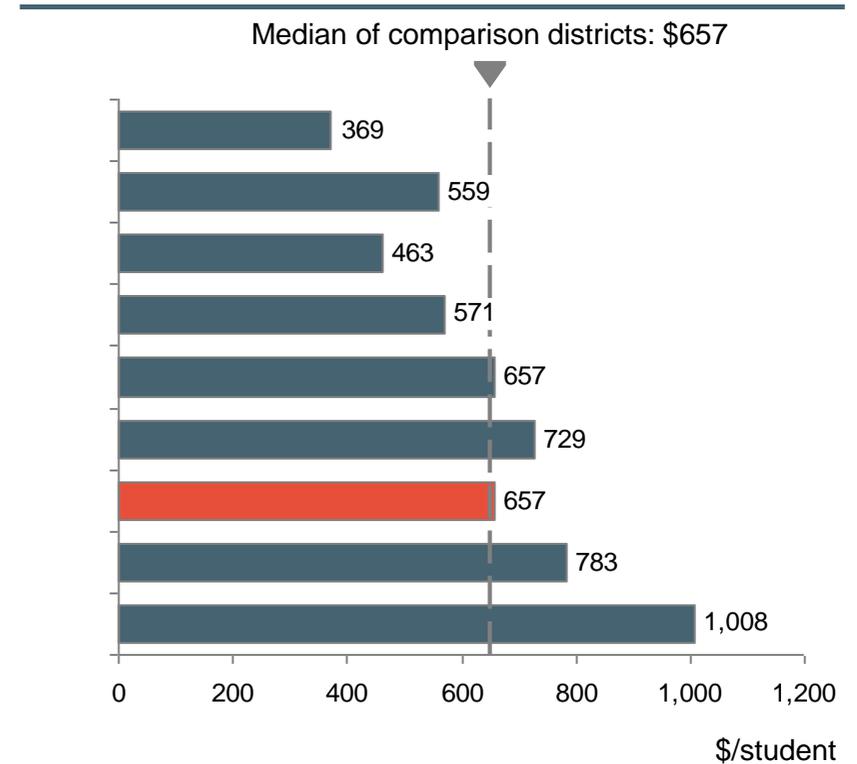
# Central office spend

% of budget and \$ per student views

## Central office<sup>1</sup> spend represented as % of budget



## Central office spend represented as \$ per student



***Understanding the difference between these two graphs:*** LCS has a smaller overall "pie"— budget -- than comparison districts, so each \$1 spent is a larger fraction of LCS's pie than \$1 spent in another district is as a fraction of that district's larger pie (E.g., \$657 is 8.2% of LCS's budget, while \$729 is only 7.9% of Duval's budget)

1. Central office defined as non-school expenses; items that are budgeted centrally but take place at schools are excluded. Source: ERS comparable districts data, LCS data, ERS analysis



# Central office expenditures by use and function

\$ per student

Use and functions	Lake (\$ per student)	Median of comps (\$ per student)	Δ from Median (\$ per student)
<b>Business Services</b>	<b>\$294</b>	<b>\$275</b>	<b>\$19</b>
• Data Processing & Information Services	86	92	-6
• Finance, Budget, Purchasing & Distribution	73	70	3
• Human Resources	63	58	5
• Insurance	29	10	19
• Facilities Planning	16	–	16
• Legal	14	10	4
• Development & Fundraising	12	4	8
<b>Instruction Support &amp; Prof. Dev.</b>	<b>157</b>	<b>126</b>	<b>31</b>
• Special Population Program Mgmt & Support <sup>1</sup>	83	46	37
• Professional Development	42	21	21
• Curriculum Development	31	49	-18
<b>Leadership</b>	<b>100</b>	<b>113</b>	<b>-13</b>
• Governance	45	38	7
• Research & Accountability	35	33	2
• School Supervision	14	32	-18
• Communications	4	11	-7
• Student Assignment	1	9	-8
<b>Operations &amp; Maintenance</b>	<b>77</b>	<b>82</b>	<b>-5</b>
• Facilities & Maintenance	29	37	-8
• Utilities	20	18	2
• Security & Safety	15	8	7
• Student Transportation	7	18	-11
• Food Services	7	14	-7
<b>Pupil Services &amp; Enrichment</b>	<b>27</b>	<b>31</b>	<b>-4</b>
• Social & Emotional	12	6	6
• Career & Academic Counseling	8	1	7
• Parent & Community Relations	3	5	-2
• Physical Health Services & Therapies	2	3	-1
• Enrichment	1	1	0

1. Also a School-based expenditure; Note: Districts included in median calculation: Knox County, Hall County, Fulton County, Duval County, Austin, Prince George's County '09-'10 and '12-'13, Denver, Marietta. Source: ERS benchmark data, LCS data, ERS analysis

# Central office expenditures by use and function

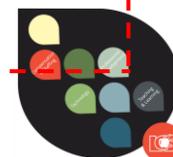
% of central office PK-12 operating budget

Use and functions	Lake (% of budget)	Median of comps (% of budget)	Δ from Median (% of budget)
<b>Business Services</b>	<b>45%</b>	<b>44%</b>	<b>1%</b>
• Data Processing & Information Services	13%	15%	-2%
• Finance, Budget, Purchasing & Distribution	11%	11%	0%
• Human Resources	10%	9%	0%
• Insurance	4%	2%	3%
• Facilities Planning	3%	0%	3%
• Legal	2%	2%	1%
• Development & Fundraising	2%	1%	1%
<b>Instruction Support &amp; Prof. Dev.</b>	<b>24%</b>	<b>20%</b>	<b>4%</b>
• Special Population Program Mgmt & Support <sup>1</sup>	13%	7%	5%
• Professional Development	6%	3%	3%
• Curriculum Development	5%	8%	-3%
<b>Leadership</b>	<b>15%</b>	<b>18%</b>	<b>-3%</b>
• Governance	7%	6%	1%
• Research & Accountability	5%	5%	0%
• School Supervision	2%	5%	-3%
• Communications	1%	2%	-1%
• Student Assignment	0%	2%	-1%
<b>Operations &amp; Maintenance</b>	<b>12%</b>	<b>13%</b>	<b>-1%</b>
• Facilities & Maintenance	5%	6%	-1%
• Utilities	3%	3%	0%
• Security & Safety	2%	1%	1%
• Student Transportation	1%	3%	-2%
• Food Services	1%	2%	-1%
<b>Pupil Services &amp; Enrichment</b>	<b>4%</b>	<b>5%</b>	<b>-1%</b>
• Social & Emotional	2%	1%	1%
• Career & Academic Counseling	1%	0%	1%
• Parent & Community Relations	1%	1%	0%
• Physical Health Services & Therapies	0%	1%	0%
• Enrichment	0%	0%	0%

1. Also a School-based expenditure; Note: Districts included in median calculation: Knox County, Hall County, Fulton County, Duval County, Austin, Prince George's County '09-'10 and '12-'13, Denver, Marietta. Source: ERS benchmark data, LCS data, ERS analysis

# Summary of learnings (I)

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



# Summary of learnings (II)

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

