



Lancaster County School District

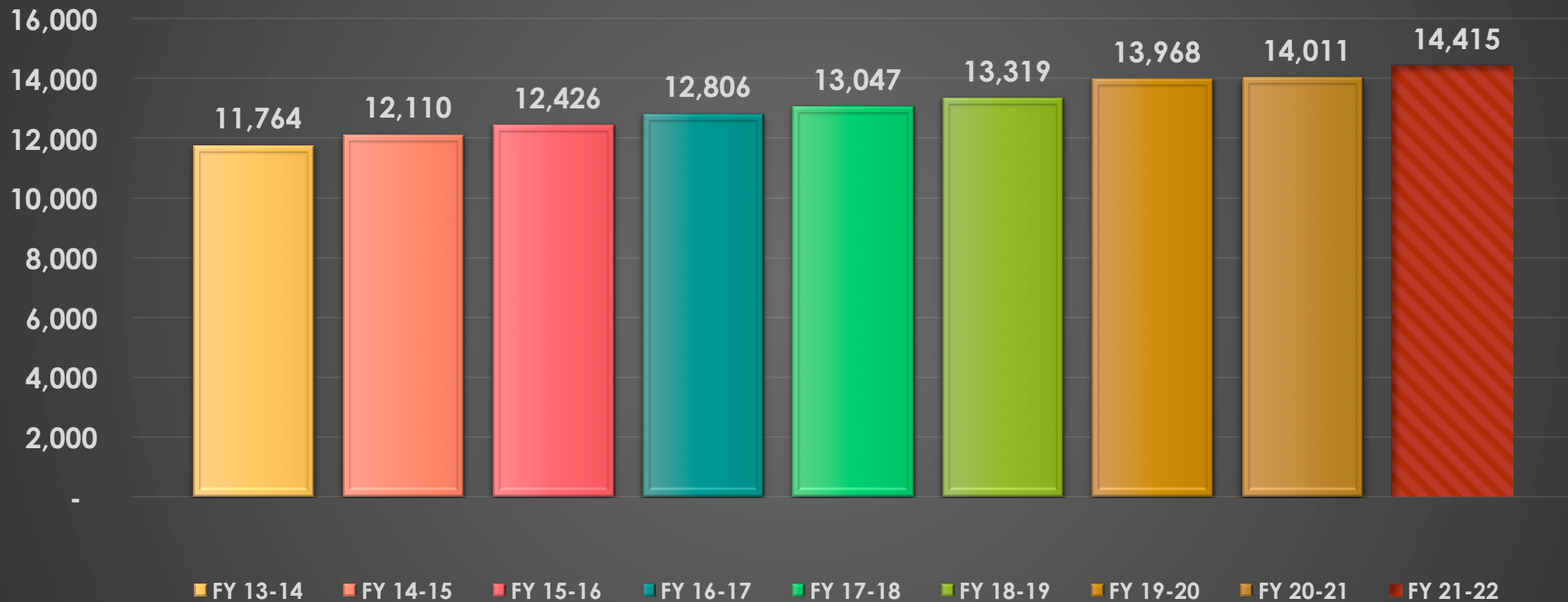
FY 2022-23

Budget Presentation

June 14, 2022

Lancaster County School District

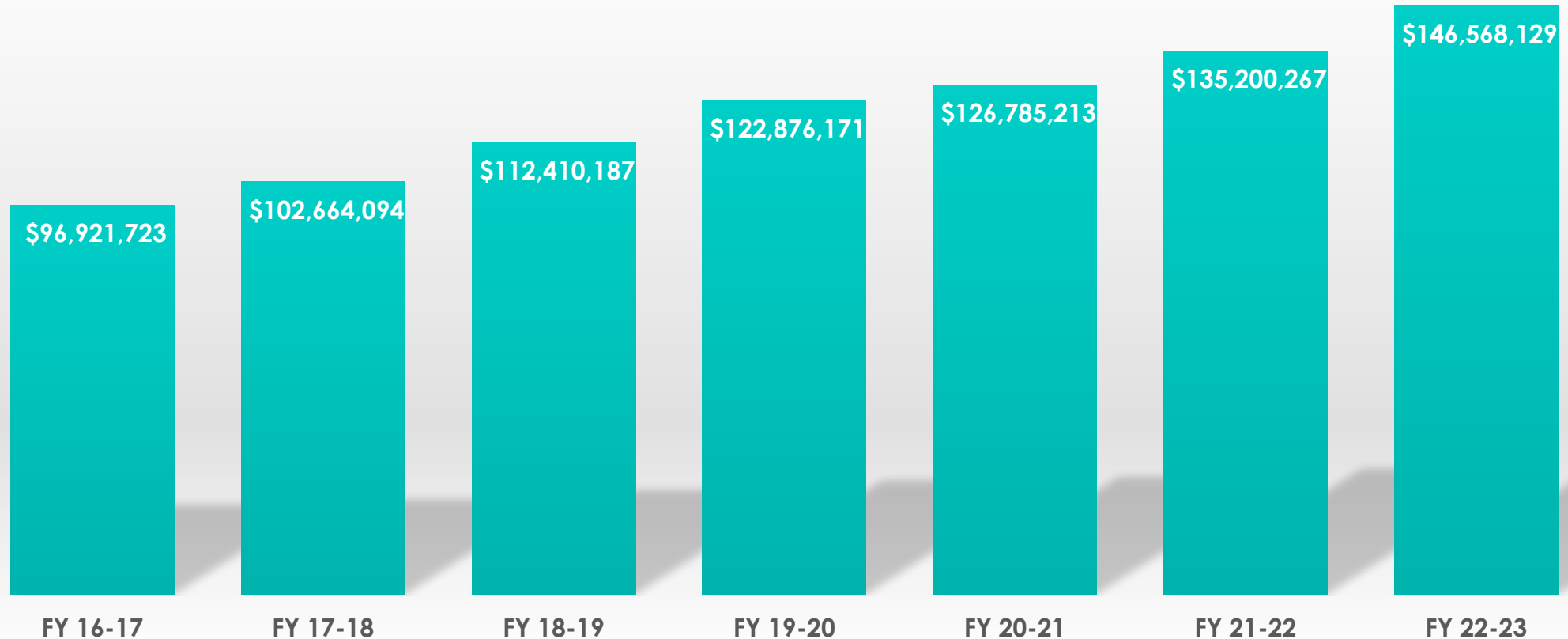
45 Day Average Daily Membership



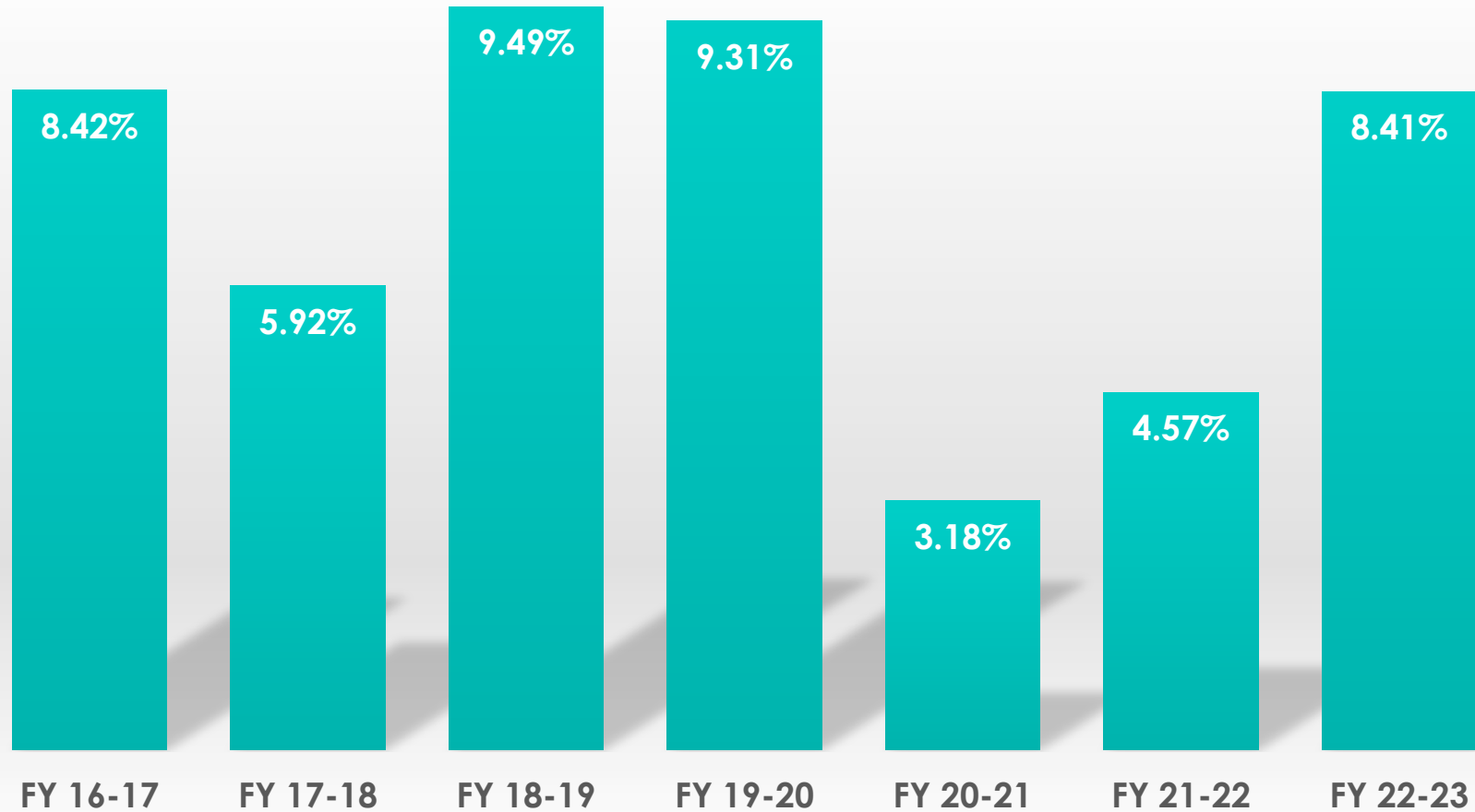
LCSD Fund Balance History

Year	Fund Balance	General Fund Expenditures	% of GF Expenditures
FY 09-10	\$ 11,291,646	\$ 69,376,125	16%
FY 10-11	\$ 12,399,688	\$ 65,792,667	19%
FY 11-12	\$ 15,558,792	\$ 69,996,441	22%
FY 12-13	\$ 17,746,892	\$ 74,708,623	24%
FY 13-14	\$ 18,653,099	\$ 78,555,316	24%
FY 14-15	\$ 20,762,415	\$ 82,700,607	25%
FY 15-16	\$ 22,399,399	\$ 88,491,230	25%
FY 16-17	\$ 25,256,736	\$ 94,506,282	27%
FY 17-18	\$ 27,625,945	\$ 99,891,447	28%
FY 18-19	\$ 25,296,333	\$ 110,860,541	23%
FY 19-20	\$ 24,500,665	\$ 118,457,605	21%
FY 20-21	\$ 27,897,164	\$ 118,163,581	24%

LCSD Operating Budget History



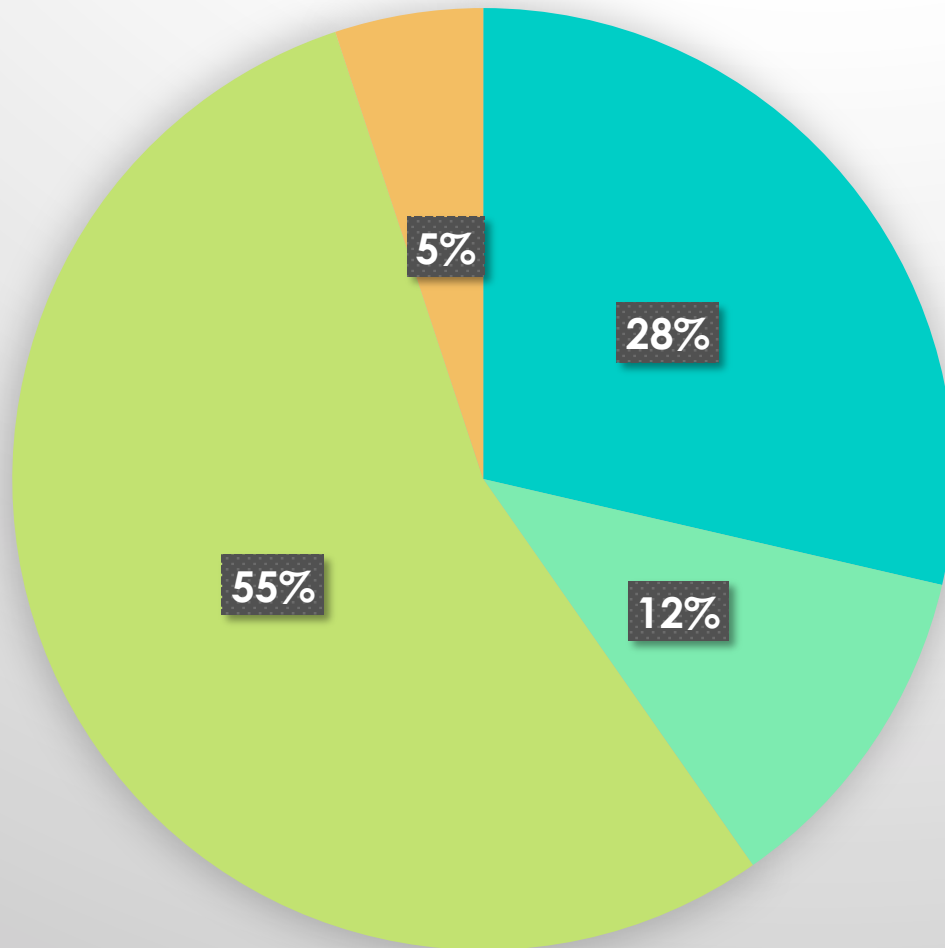
LCSD Historical Budget Increases



LCSD FY 2022-2023 Revenues

State Revenue	\$80,049,330
State Reimbursements	\$17,124,535
Local Revenue	\$41,937,193
Designated Equity	\$7,457,071
Total Expenditures	\$146,568,129

FY 2022-23 LCSD Revenue by Source

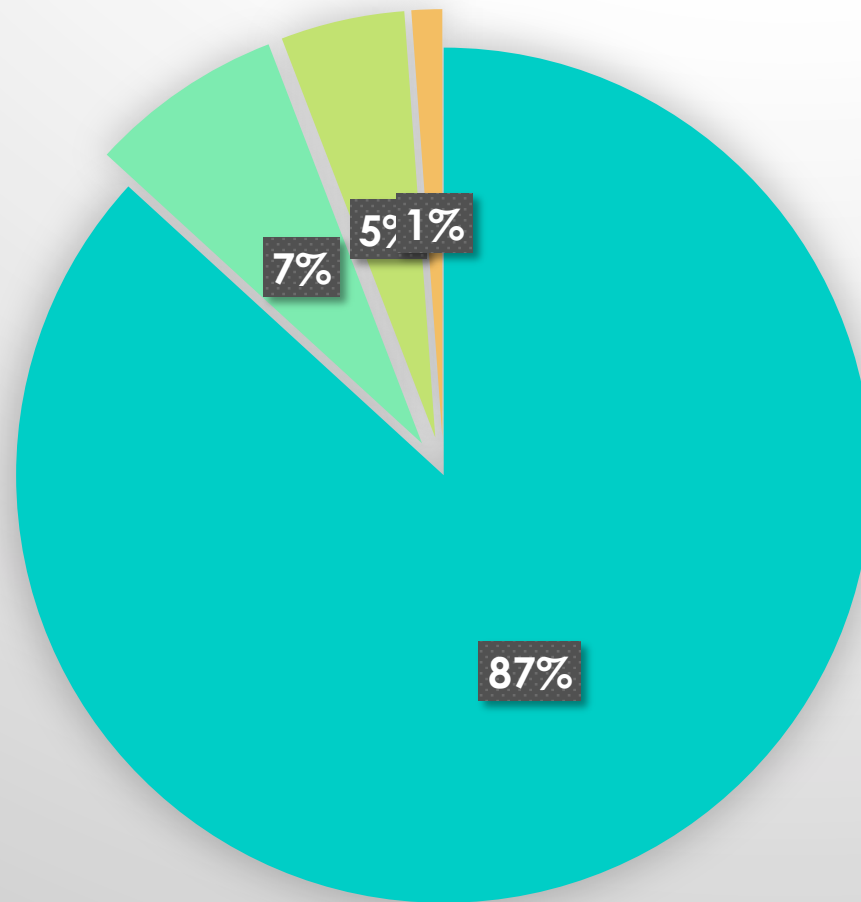


- Local Revenue
- State Reimbursements
- State Revenue
- Designated Equity

LCSD FY 2022-2023 Expenditures

Salaries and Employee Benefits	\$127,222,260
Operations	\$10,780,953
School Allocations	\$6,869,055
Other Expenditures	\$1,695,861
Total Expenditures	\$146,568,129

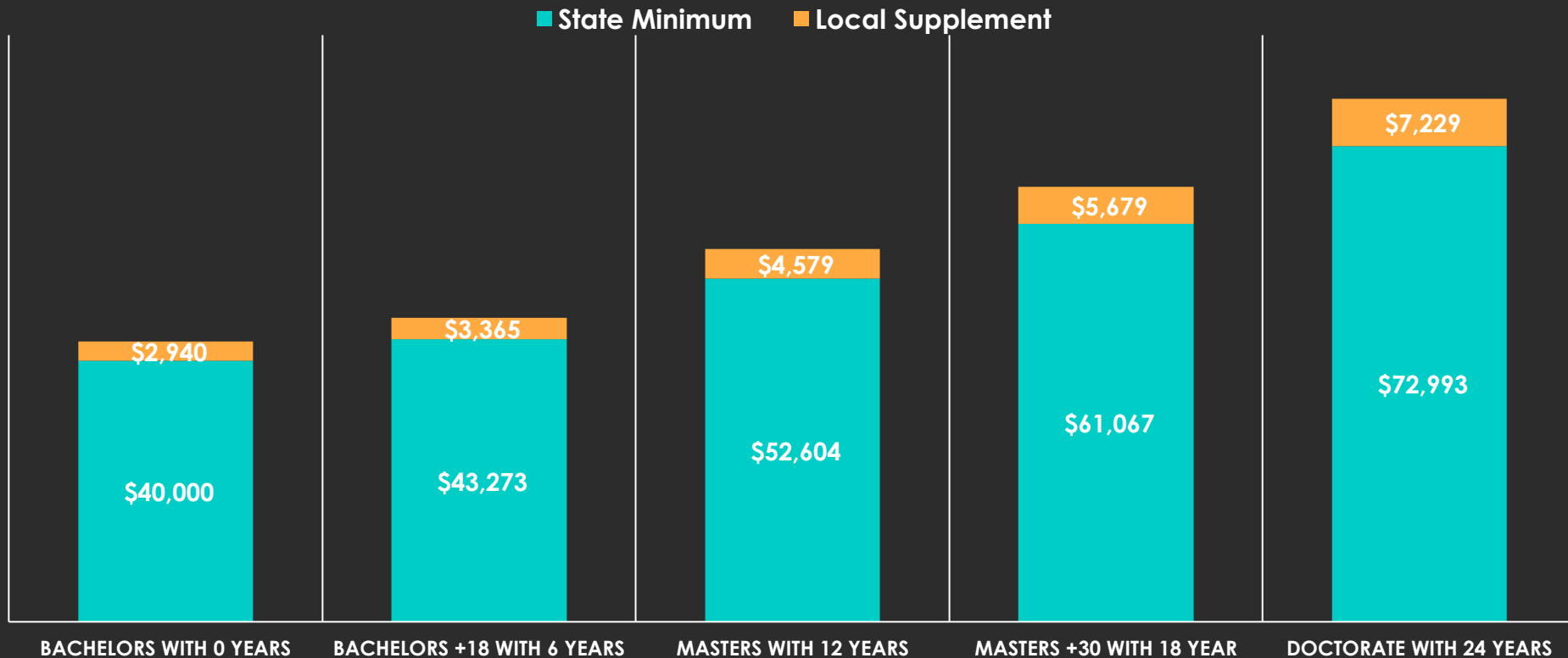
FY 2022 – 2023 Expenditures by Category



- Salaries and Employee Benefits
- Operations
- School Allocations
- Other Expenditures

State Minimum Teacher Salary vs. LCSD Salaries

PROPOSED FY23 TEACHER SALARY SCALE



LCSD Millage

- Our current operating millage for Fiscal Year 2022 is 168.50 mills.
- The SC Revenue and Fiscal Affairs (RFA) office calculated an allowable operating millage increase for Lancaster County School District of 9.46%, based on 4.76% growth and 4.70% Consumer Price Index factors.
- A 15.50 operating millage increase is allowed according to the RFA. We are limited by local legislation that predates Act 388 to a 5.00 mill increase. The Board of Trustees voted for a 2.50 mill increase for a operating millage of 171.00 in their approved budget for Fiscal Year 2023. This increase will not affect owner-occupied homes.
- Debt service millage will remain at 65 mills with no increase.

Any
Questions

Lancaster County School District
Approved FY 22-23 General Fund Budget
With Prior Year Comparison
June 14, 2022

REVENUES	Revised FY 21-22 Budget	Proposed FY 22-23 Budget	Percentage of FY 22-23 Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Local Sources/State Reimbursements:</u>					
Levies For Current Operations-General	\$29,752,062	\$30,817,690	21.03%	\$1,065,628	3.58%
Vehicle Taxes (1/2 Year)	\$3,709,784	\$4,103,759	2.80%	\$393,975	10.62%
Delinquent Taxes	\$600,000	\$600,000	0.41%	\$0	0.00%
Penalties & Interest on Taxes	\$200,000	\$200,000	0.14%	\$0	0.00%
Fees in Lieu of Taxes	\$3,906,276	\$4,881,709	3.33%	\$975,433	24.97%
Tuition and Fees	\$15,000	\$15,000	0.01%	\$0	0.00%
Interest on Investments	\$20,000	\$50,000	0.03%	\$30,000	150.00%
Rental Income	\$10,000	\$10,000	0.01%	\$0	0.00%
Medicaid Reimbursements	\$200,000	\$100,000	0.07%	-\$100,000	-50.00%
Reimbursement for Local Property Tax Relief (Tier I)	\$3,724,743	\$3,724,743	2.54%	\$0	0.00%
Reimbursement for Homestead Exemption (Tier II)	\$1,189,965	\$1,189,965	0.81%	\$0	0.00%
Reimbursement for Residential Property Tax (Tier III)	\$11,041,573	\$11,345,941	7.74%	\$304,368	2.76%
Reimbursement for Merchants Inventory Tax	\$185,886	\$185,886	0.13%	\$0	0.00%
Reimbursement for Manufacturer's Depreciation	\$178,000	\$178,000	0.12%	\$0	0.00%
Reimbursement for Motor Carriers	\$325,000	\$500,000	0.34%	\$175,000	53.85%
Local Sources/PC Card Rebate	\$50,000	\$65,000	0.04%	\$15,000	30.00%
Transfer from Food Service Fund-Indirect Cost	\$350,000	\$400,000	0.27%	\$50,000	14.29%
Transfer from Special Revenue-Indirect Cost	\$1,064,500	\$694,035	0.47%	-\$370,465	-34.80%
Total Local Revenue/State Reimbursements	\$56,522,789	\$59,061,728	40.30%	\$2,538,939	4.49%
<u>State Sources:</u>					
Fringe Benefit Allocation Employee	\$18,542,243	\$0	0.00%	-\$18,542,243	
State Aid to Classrooms - Teacher Salary	\$3,822,661	\$0	0.00%	-\$3,822,661	
Education Finance Act	\$38,441,797	\$0	0.00%	-\$38,441,797	
EIA Teacher Salary Increase	\$2,986,957	\$0	0.00%	-\$2,986,957	
EIA Employer Contributions For Increase	\$727,516	\$0	0.00%	-\$727,516	
New State Funding Formula - General Fund		\$63,245,810	43.15%	\$63,245,810	
New State Funding Formula - EIA		\$10,980,571	7.49%	\$10,980,571	
School Bus Driver Salaries Allocation	\$986,625	\$986,625	0.67%	\$0	0.00%
Bus Driver Workers Comp Reimbursement	\$45,028	\$45,028	0.03%	\$0	0.00%
Retiree Insurance	\$3,595,541	\$4,076,296	2.78%	\$480,755	13.37%
Retirement 1% Credit to be given by PEBA in Sept.	\$700,000	\$700,000	0.48%	\$0	0.00%
Miscellaneous State Revenue(Medicaid)	\$30,000	\$15,000	0.01%	-\$15,000	-50.00%
Total State Revenue	\$69,878,368	\$80,049,330	54.62%	\$10,170,962	14.56%
Designated Equity For Continuing Operations	\$8,799,110	\$7,457,071	5.09%	-\$1,342,039	
Total All Revenues & Equity	\$135,200,267	\$146,568,129	100.00%	\$11,367,862	8.41%

* Losing \$1,307,307 in At Risk funding and \$443,185 in Aid to Districts funding (those costs will be moved to the General Fund)

Lancaster County School District
Approved FY 22-23 General Fund Budget
With Prior Year Comparison
June 14, 2022

EXPENDITURES	Revised FY 21-22 Budget	Proposed FY 22-23 Budget	Percentage of FY 22-23 Budget	\$ Increase (Decrease)	% Increase (Decrease)
<u>Salaries:</u>					
Certified Salaries and Supplements	\$52,665,848	\$57,035,810	38.91%	\$4,369,962	8.30%
Administrative Salaries	\$9,913,227	\$10,788,940	7.36%	\$875,713	8.83%
Classified Salaries and Hourly Pay	\$16,250,892	\$17,063,437	11.64%	\$812,545	5.00%
Temporary, Overtime, Stipends and Leave Pay	\$2,750,000	\$2,832,500	1.93%	\$82,500	3.00%
Total Salaries	\$81,579,967	\$87,720,687	59.85%	\$6,140,720	7.53%
<u>Employee Benefits:</u>					
Employer Retirement, Soc Security, Insurance	\$35,874,201	\$38,722,989	26.42%	\$2,848,788	7.94%
Workers' Compensation	\$715,318	\$778,584	0.53%	\$63,266	8.84%
Total Employee Benefits	\$36,589,519	\$39,501,573	26.95%	\$2,912,054	7.96%
Total Salaries & Employee Benefits	\$118,169,486	\$127,222,260	86.80%	\$9,052,774	7.66%
<u>Operations:</u>					
Utilities	\$4,378,083	\$4,509,425	3.08%	\$131,342	3.00%
Communications	\$677,502	\$697,827	0.48%	\$20,325	3.00%
Routine Maintenance Department Expenditures	\$2,561,495	\$2,626,250	1.79%	\$64,755	2.53%
Property Insurance	\$832,953	\$947,451	0.65%	\$114,498	13.75%
Contracted Cleaning	\$0	\$2,000,000	1.36%	\$2,000,000	
Total Operations	\$8,450,033	\$10,780,954	7.36%	\$2,330,921	27.58%
<u>School Allocations:</u>					
Direct Allocations To Schools	\$1,856,477	\$1,801,394	1.23%	-\$55,083	-2.97%
Per Pupil Allocation to Discovery School	\$877,650	\$877,650	0.60%	\$0	0.00%
Items For Schools Paid For By District Office	\$3,553,962	\$3,588,686	2.45%	\$34,724	0.98%
Medicaid Services	\$641,325	\$601,325	0.41%	-\$40,000	-6.24%
Total School Allocations	\$6,929,414	\$6,869,055	4.69%	-\$60,359	-0.87%
<u>Other:</u>					
District Office (includes Americorp supplies & travel)	\$1,269,774	\$1,264,261	0.86%	-\$5,513	-0.43%
Unemployment	\$30,000	\$30,000	0.02%	\$0	0.00%
Board of Education	\$351,560	\$401,600	0.27%	\$50,040	14.23%
Total Other	\$1,651,334	\$1,695,861	1.16%	\$44,527	2.70%
Total All Expenditures	\$135,200,267	\$146,568,129	100.00%	\$11,367,862	8.41%
Transfer to Special Revenue Funds	\$0	\$0			
Excess/(Deficit) Revenues less Expenditures	\$0	\$0			