



**Colleton County**  
SCHOOL DISTRICT  
PREPARING EVERY CHILD TODAY FOR TOMORROW

# BUDGET UPDATE

May 30, 2019

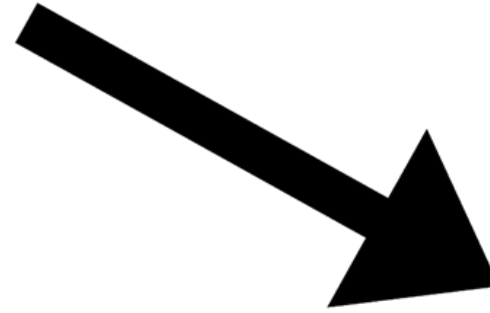
# Colleton County School District Information

## 135<sup>th</sup> day March 28, 2019

- Enrollment on 135<sup>th</sup> day=5,517
- Average Daily Membership on 135 day for FY19=5,264
- Weighted Pupil Units on 135 day for FY19=7,681
- Student enrollment for FY20 expected to remain comparable to FY19

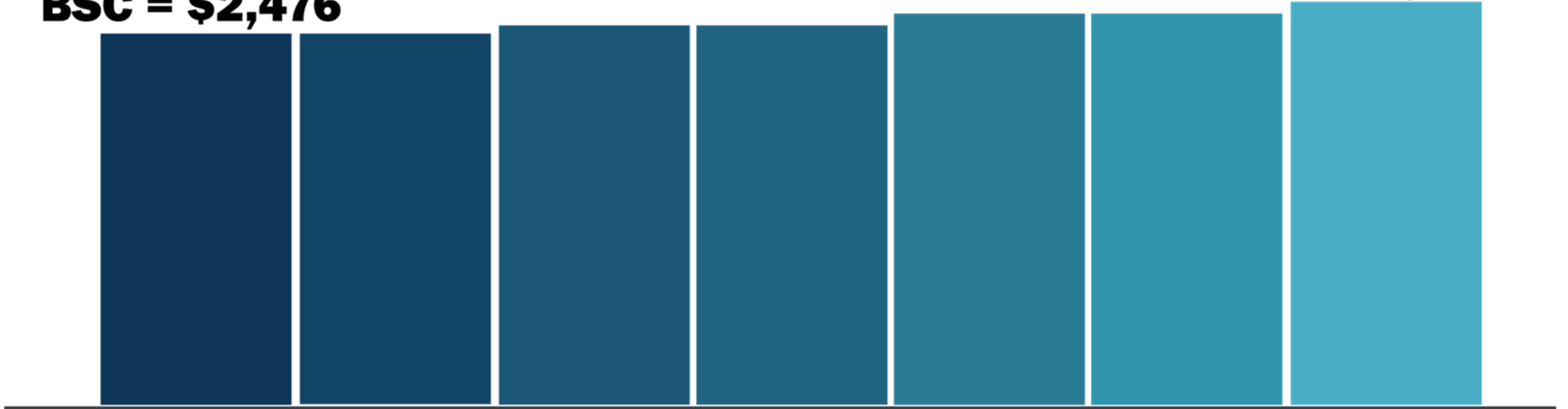
# Base Student Cost

**An increase of  
\$4 in 11 years!**

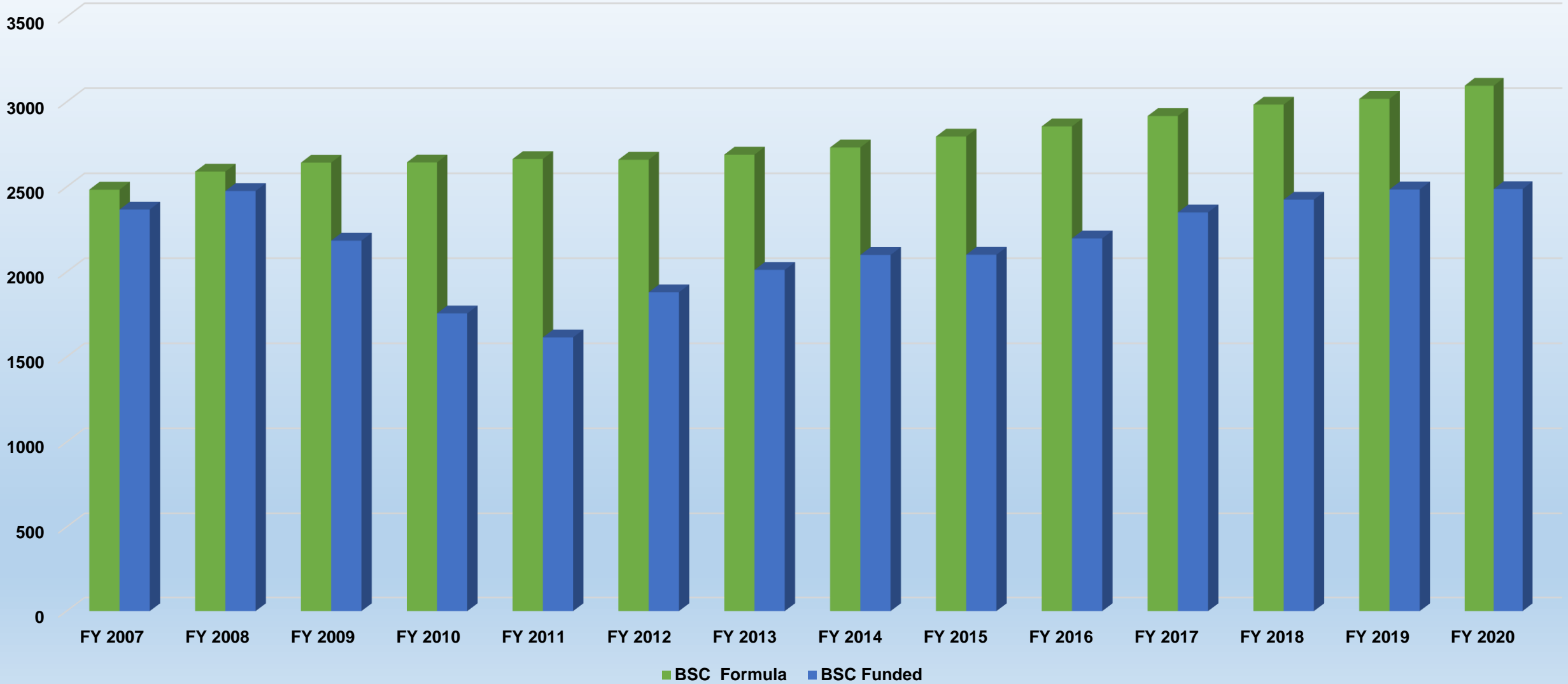


**FY 2007-2008  
BSC = \$2,476**

**FY 2018-2019  
BSC = \$2,480**



# BASE STUDENT COST



# State Funding of Base Student Cost

- BSC has not been fully funded since FY1998
- FY2020 BSC should be \$3,095 but is proposed to be funded at \$2,489.

This represents a loss of **\$2,922,626** for next year.

# LEGISLATIVE MANDATES

▪ Raise base teacher salary to \$35,000 and provide 4% salary increase to certified staff, nurses, occupational therapists, and physical therapists	\$1,396,829
▪ 1% increase for employer contributions to retirement	<u>\$287,039</u>
<b>Total</b>	<b>\$1,683,868</b>

# FY20 CERTIFIED SALARY SCHEDULES

<b>STEP</b>	<b>CURRENT BASE:</b>	<b>EIA SUPP</b>	<b>LOCAL</b>	<b>FY20 FINAL ANNUAL</b>	<b>FY19 FINAL ANNUAL</b>
0	28,190	6,810	868	35,868	32,868
1	28,810	6,309	1,548	36,667	33,548
2	29,600	5,713	2,410	37,723	34,410
3	30,361	5,101	2,488	37,950	35,244
4	31,150	4,517	2,500	38,167	36,108
5	31,911	3,895	2,613	38,419	36,941
6	32,700	3,991	2,626	39,317	37,805
7	33,462	4,084	2,638	40,184	38,638
8	34,251	4,180	2,651	41,082	39,502

# DISTRICT OBLIGATIONS

- Increase to Instructional Supply Requests \$20,185
  - Based on per pupil allocations of \$25-4k, \$75-ES, \$85-MS,\$135-HS, \$100-VOC/FY19 135 Day ADM
- Increase to Legal Services \$20,000
- Increase to District Maintenance Contracts \$24,095
- Increase to Maintenance/Housekeeping \$55,412
- Insurance Premium Increases ~~\$233,361~~ \$164,561
  - Insurance Reserve Fund Property Premiums, Prepaid legal policy increase



# CONTINUOUS IMPROVEMENT NEEDS

- Reduce class sizes in grades K-6th ~~\$371,984~~ \$207,462
  - Addition of 5 FTEs

Grade	Staffing Guidelines	Proposed
K-5	28:1	25:1
1 <sup>st</sup> -3 <sup>rd</sup>	25:1	20:1
4 <sup>th</sup> -5 <sup>th</sup>	28:1	25:1
6 <sup>th</sup>	28:1	25:1

<b>Location</b>	<b>Position</b>	<b>Salary</b>
BSECC	TEACHER-K5	38,419.00
CES	TEACHER-2	38,419.00
HES	TEACHER-2	38,419.00
NES	TEACHER-2	38,419.00
CCMS	TEACHER-6	38,419.00

# CONTINUOUS IMPROVEMENT NEEDS

## (Continued)

■ Continue Classified Salary Scale Revisions		\$186,085
■ Step increase <del>and restored step</del> to classified staff	<del>\$516,920</del>	\$378,207
■ Expand Mental Health Counseling Support	<del>\$50,000</del>	\$40,000
■ Additional School Resource Officers		<del>\$130,000</del>
▪ Addition of 2 SRO's, \$65,000 each		
<del>■ Increase teacher salaries by 5% included in Draft 1 Option 2</del>		<del>\$745,622</del>
<del>    ▪ Raises base teacher salary from \$35,868 to \$38,500</del>		

# Historical Analysis of Step Increases

<b>FY</b>	<b>Certified Staff</b>	<b>Classified Staff</b>
FY10	1 step	1 step
FY11	No step	No step
FY12	No step	No step
FY13	1 step	1 step
FY14	1 step	No step
FY15	1 step	No step
FY16	No step	No step
FY17	1 step, 1 restored step	1 step, 1 restored step
FY18	1 step, 1 restored step	1 step, 1 restored step
FY19	1 step, 1 restored step	1 step, 1 restored step
FY20	1 step=6.2% increase	1 step=1.75% increase

# Summary of Revenues and Expenditures

## Draft May 28, 2019

Total Change in Revenues for General Fund \$318,507 is reclassification of payments to PEBA, net increase is \$945,751	\$1,264,258
Salaries	(1,555,882)
Contract Services	(40,000)
Instructional Supply	(20,185)
Administrative Services	(5,000)
Maintenance	(79,507)
Fringe Benefits \$318,507 is reclassification of payments to PEBA, net increase is \$276,411	(537,473)
District Insurance	(164,561)
Total Difference	<u>(1,138,350)</u>

General Fund Revenue Accounts Based on May 24, 2019 Final Projections	Current Budget FY19	Proposed Budget FY20	Additions/ Reductions	Increase/ (Decrease)
Local Property Taxes/Revenue in Lieu of Taxes	15,161,681	15,502,335	107,579 \$598,155* Millage increase	1,046,388
Other local revenue	12,600	15,000		2,400
Indirect Costs	150,000	135,000		(15,000)
Tier I, II, III Residential Exemption	5,561,505	5,771,038		209,533
Other state revenue in lieu of taxes	317,471	334,398		16,927
Bus Drivers Salaries & Fringe	1,007,457	863,548	57,737	(86,172)
Fringe Benefits	7,496,728	7,211,796	143,434	(141,498)
EFA	13,522,073	13,027,306	(32,501)	(527,268)
EIA Teacher Salary & Fringe	1,373,146	1,400,501	(344)	27,011
State Aid to Classrooms for 4% teacher salary increase	0	1,008,057	(21,472)	986,585
PEBA Credit	318,507	318,507		0
Other federal revenue	50,000	75,000		25,000
<b>TOTAL REVENUES</b>	<b>\$44,971,168</b>	<b>\$44,662,486</b>	<b>\$852,588</b>	<b>\$1,543,906</b>

# Options to Balance our Budget

- Analyze staffing for potential reductions
- Evaluate the impact of outgoing and incoming staff
- Reduce proposed continuous improvement expenditures
- Examine impact to fund balance
- Consider board resolution for millage increase request



# Analyze staffing for potential reductions

Location	Position	FTE	Salary
FHE	TEACHER ASSISTANT	1.00	\$ 20,025
BSECC	TEACHER-CURRICULUM DEV	1.00	44,451
CCHS	TEACHER	3.00	129,058
CCHS	CLERICAL ASST I	1.00	21,938
TRANS	BENCH DRIVERS	2.00	43,379
CCHS	SpEA	2.00	36,623
TBD	Related Arts	1.00	38,419
B & G	CUSTODIAN	<u>2.00</u>	<u>37,944</u>
Totals		13.00	\$ 371,837

Evaluate the impact of outgoing and incoming staff

\$418,872

# Reduce proposed continuous improvement expenditures

- Reduce class sizes ~~\$271,984~~ \$207,462
- Class. Salary Revisions \$186,085
- Step/Restored step to Class Staff ~~\$516,920~~ \$378,207
- Mental Health Support ~~\$50,000~~ \$40,000
- Additional SRO's ~~\$130,000~~
- Option 2-Raise base to \$38,500 ~~\$745,622~~

Total reduction of \$443,235 for Option 1

# Examine impact to fund balance

Based on projected June 30, 2019 fund balance and FY20 budgeted expenditures there is approximately \$489,201 available in fund balance.

	Fund Balance, Beginning	Increase/ (Decrease)	Fund Balance, Ending	General Fund Expenditures	Fund Balance as a % of GF Expenditures
<b>Projected June 30, 2019</b>	\$4,247,574	\$161,331	\$4,408,905	\$43,895,405	10.04%
<b>June 30, 2018</b>	\$3,613,186	\$634,388	\$4,247,574	\$43,052,494	9.87%
<b>June 30, 2017</b>	\$3,046,211	\$566,975	\$3,613,186	\$ 42,507,498	8.50%
<b>June 30, 2016</b>	\$2,780,406	\$265,805	\$3,046,211	\$40,504,654	7.52%

# Consider board resolution for millage increase

- Increase Operating Millage

	PRIOR YEAR MILLAGE RATE	MILLAGE CAP %	MILLAGE CAP IN MILS	MILLAGE INCREASE	FINAL MILLAGE RATE	MILLAGE NOT RECEIVED	VALUE OF A MILS MIL=\$135,636
Tax Year 18	110.43	1.74%	1.92	0	110.43	0.00	\$ -
Tax Year 19	110.43	2.13%	2.35	3	113.42	1.44	\$ 195,316
Tax Year 20	113.42	2.62%	2.97	0	113.42	2.97	\$ 402,839
					TOTALS	4.41	\$ 598,155

# Historical Analysis of Operating Millage

Operating millage is assessed on 6% property (2<sup>nd</sup> homes and businesses)  
DOES NOT include 4 % property (primary residences)

	<b>OPERATING</b>	
<b>FY</b>	<b>MILLAGE</b>	
FY10	104.38	
FY11	101.83	Decrease due to reassessment
FY12	101.83	
FY13	104.31	County approved increase of 2.4 mils
FY14	104.31	
FY15	104.31	
FY16	110.42	County approved increase of 6.11 mils, included 5 year lookback
FY17	110.42	
FY18	110.42	
FY19	113.42	County approved increase of 3 mils, Board requested 4.41 mils

# Historical Analysis of Debt Service Millage

Debt service millage is assessed on all property (primary residences, 2<sup>nd</sup> homes and businesses)

	<b>DEBT SERVICE</b>	
<b>FY</b>	<b>MILLAGE</b>	
FY10	46.50	
FY11	46.50	
FY12	46.50	
FY13	46.50	
FY14	46.50	
FY15	46.50	
FY16	49.50	\$10,000,000 BOND REFERENDUM APPROVED BY VOTERS
FY17	49.50	
FY18	49.50	
FY19	54.50	BOARD AUTHORIZED \$5,500,000 BOND ISSUED FOR REPURPOSING OF FOREST CIRCLE MIDDLE SCHOOL

# Summary of Revenues and Expenditures

## Draft May 30, 2019

Total Change in Revenues for General Fund \$318,507 is reclassification of payments to PEBA, net increase \$1,543,906	\$1,862,413
Salaries	(1,483,974)
Contract Services	(40,000)
Instructional Supply	(20,185)
Administrative Services	(5,000)
Maintenance	(79,507)
Fringe Benefits \$318, 507 is reclassification of payments to PEBA, net increase is \$276,411	(516,433)
District Insurance	(164,561)
Total Difference	<u>(447,247)</u>