

Education Funds and Data

Presentation to the
Education Funding Formula Study Committee
June 19, 2013

School District Funds

- General Fund
- Special Education
- Other Funds
 - Capital Outlay
 - Districts can levy up to \$3.00/thousand
 - Allowable uses (next slide)
 - Temporary uses (SB 91 2009 Session)
 - July 1, 2009 – June 30, 2012
 - Extended to June 2014 during 2011 session (SB111)
 - Extended to June 2018 during 2013 session (SB194)
 - Pension
 - Districts can levy up to \$0.30/thousand
 - Bond Redemption and Capital Projects

Capital Outlay Fund Uses

- SDCL 13-16-6: The capital outlay fund of the school district is a fund provided by law to meet expenditures which result in the acquisition or lease of or additions to real property, plant, or equipment. Such an expenditure shall be for:
 - Land
 - existing facilities
 - improvement of grounds
 - construction of facilities
 - additions to facilities
 - remodeling of facilities
 - or for the purchase or lease of equipment
 - may also be used for installment or lease-purchase payments for the purchase of real property, plant, or equipment
 - Transportation costs (not to exceed 15%)
 - The capital outlay fund may be used to purchase textbooks and instructional software.
 - The capital outlay fund may be used to purchase warranties on capital assets if the warranties do not include supplies.

- Temporary Additional Uses (SB 91 2009 Session):
 - purchase of property insurance and casualty insurance
 - payments for energy costs and the cost of utilities
 - motor fuel or for any portion of a contract providing transportation to students or for any mileage reimbursements.
 - **total amount or these expenses may not exceed forty-five percent of the total tax revenues**

Capital Outlay Fund Flexibility Expenditures by Year

School Year	Utilities (object 321)	Contracted Bus Service (object 331)	Mileage Paid in Lieu of Busing (object 332)	Motor Fuel (2550/6500 object 410)	Property & Casualty Insurance (object 651)	Total
FY2012	\$8,418,954	\$2,883,791	\$202,159	\$1,956,237	\$1,543,609	\$15,004,749
FY2011	\$4,252,007	\$2,834,471	\$125,064	\$810,339	\$587,428	\$8,609,308
FY2010	\$1,576,172	\$2,189,970	\$123,902	\$411,579	\$640,743	\$4,942,365
FY2009	\$0	\$985,171	\$14,306	\$34,919	\$0	\$1,034,396

Capital Outlay Fund Levies

- For Pay 2013, 57 school districts are levying at the maximum of \$3.000/\$1,000
- 7 Districts are levying at 0.000
- 13 are levying between 0.279 and 1.000
- 35 are levying between 1.060 and 2.00
- 38 are levying between 2.086 and 2.800
- 1 district is levying above 3.000

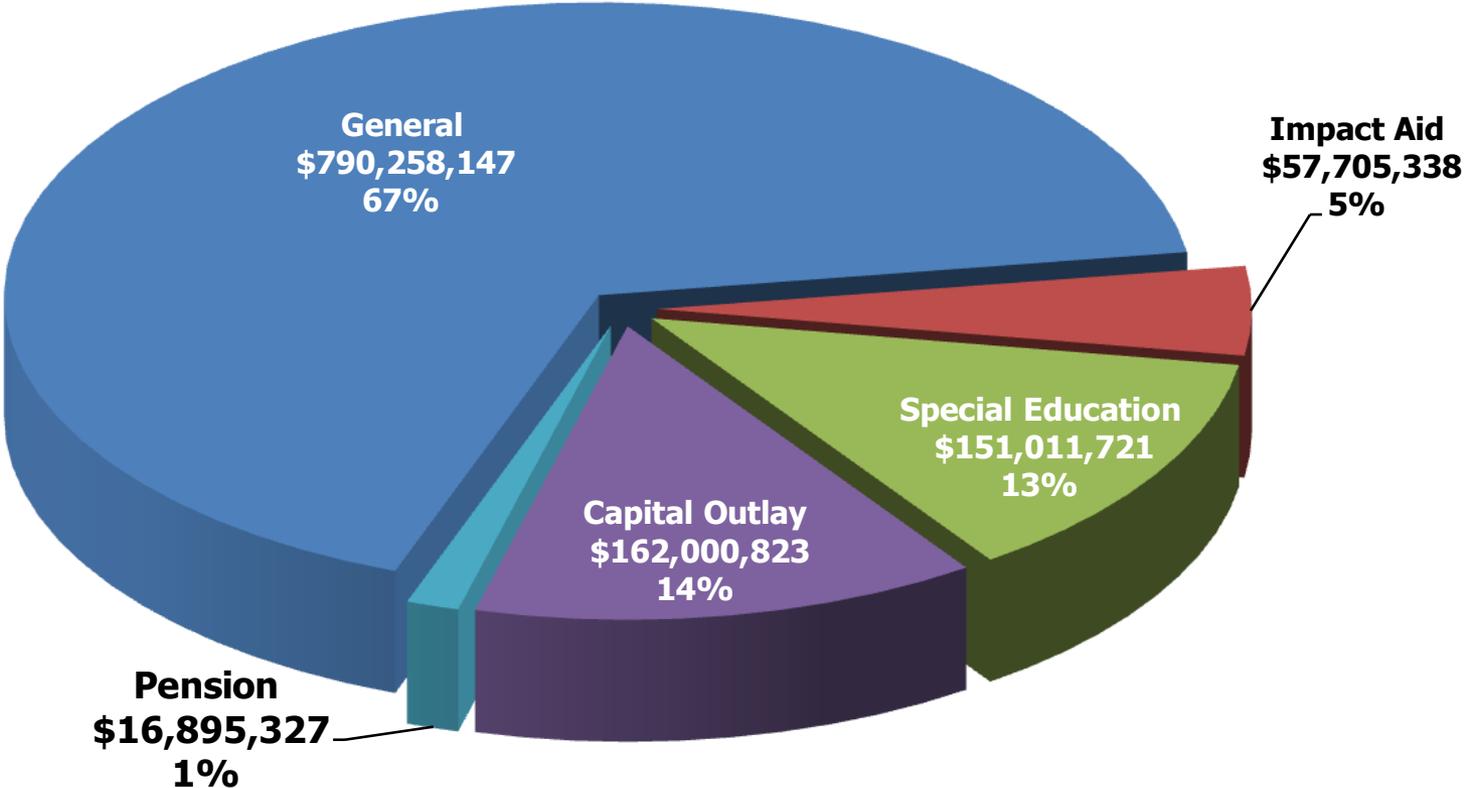
Pension Fund Uses

- SDCL 13-10-6: For the purpose of continuing a fund for the payment of pensions to retired employees of a school district that has established such system, the school district may levy an annual tax not exceeding thirty cents per thousand dollars of taxable valuation of the school district for the current year. The levy may not be included in determining the tax levy limitation of the school district provided by law. Moneys collected from the tax shall be kept by the business manager in a special pension fund and may not be used for any other purpose except upon discontinuance of the pension system by the school district, in which case any unexpended balance shall be transferred to the general fund...
- HB1239 of the 2013 Legislative Session attempted to add health insurance as an allowable use

Pension Fund Levies

- For Pay 2013, 118 school districts are levying at the maximum of \$0.300/\$1,000
- 17 Districts are levying at 0.000
- 15 are levying between 0.059 and 0.284
- 1 district is levying above 0.300

School District Revenues

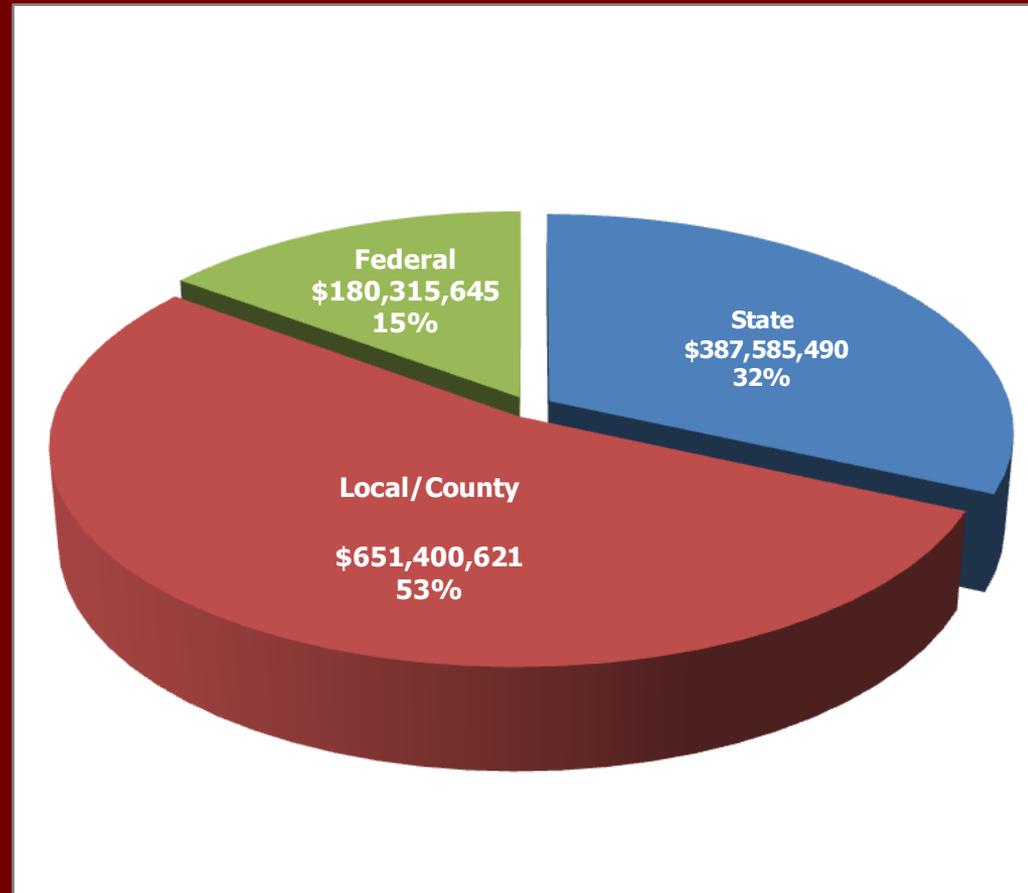


*Does not include Bond Redemption and Capital Projects

Funding Sources

- 3 sources of funding*:
 - State
 - Local and county
 - Federal
 - Restricted uses

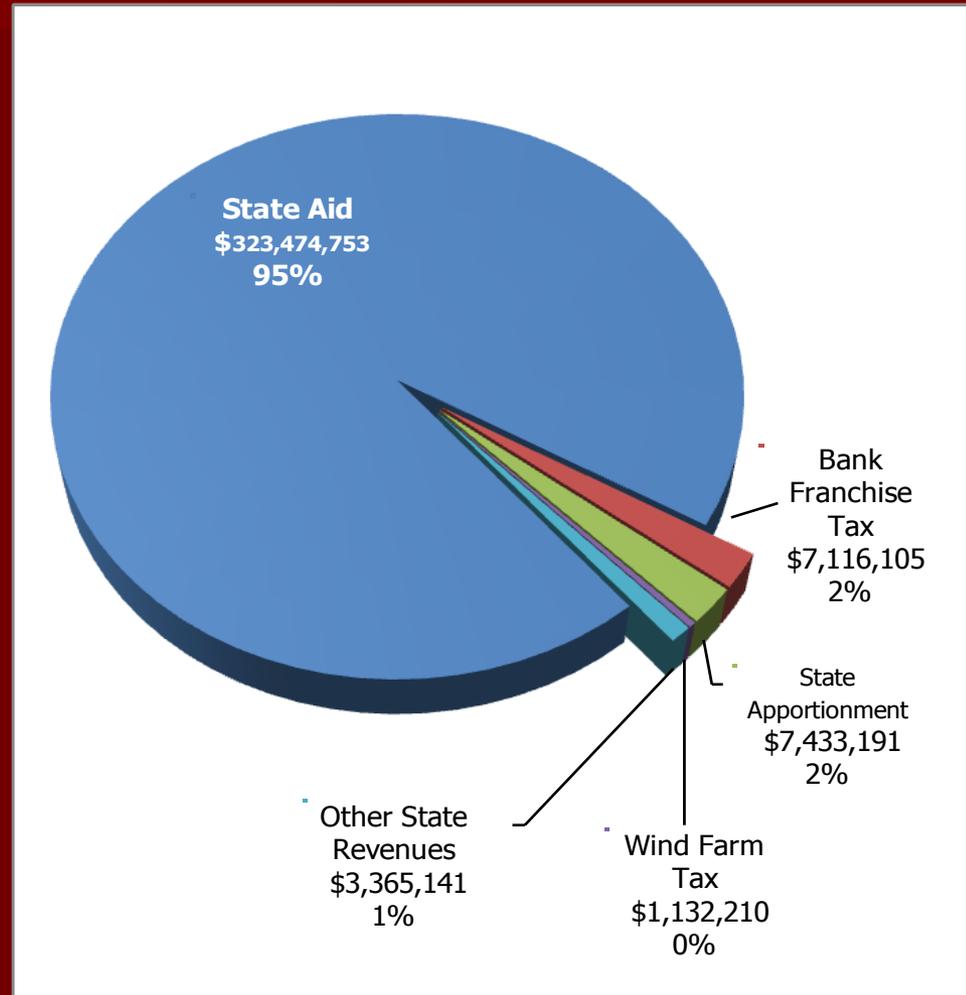
*General fund only



State Sources

- State Aid
- State Apportionment
- Bank Franchise Tax
- Wind Farm Tax
- Other State Revenue

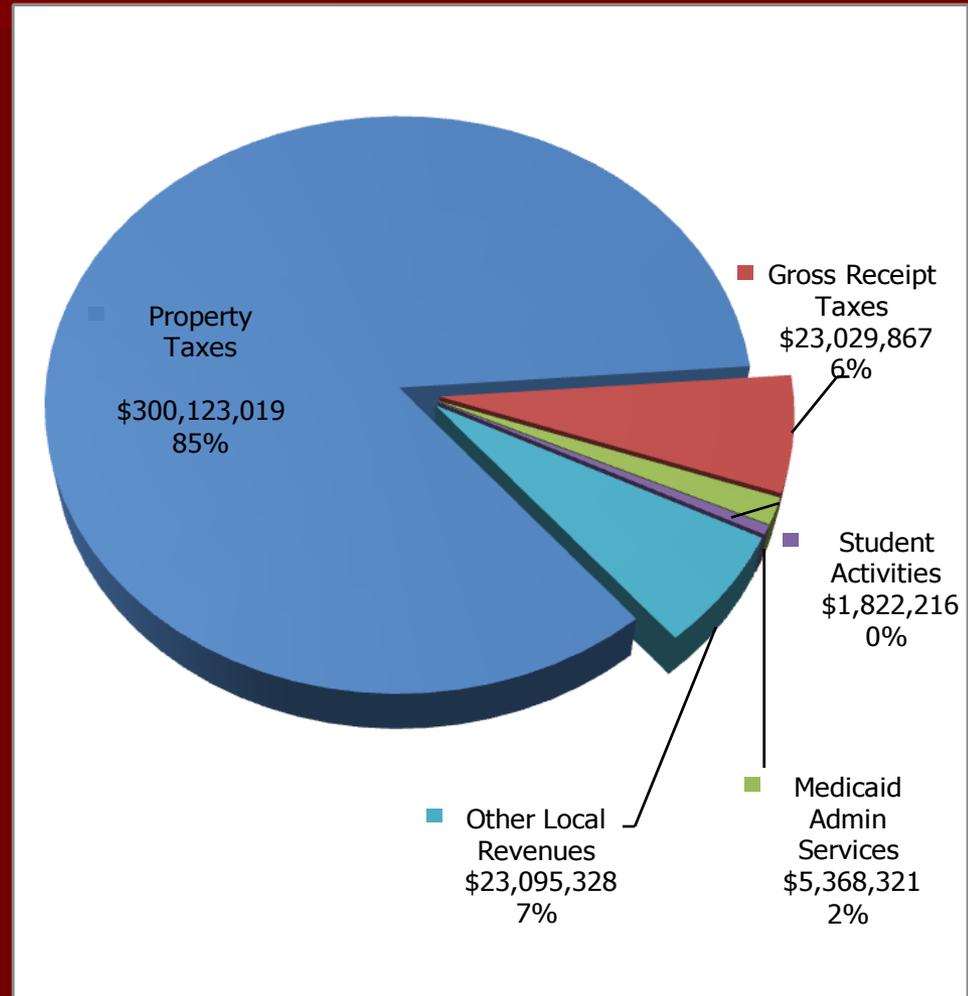
*General fund only



Local Sources

- Property Taxes
- Gross Receipts Taxes
(FY13 renamed to Utility Taxes)
- Medicaid Admin Services
- Student Activities
- Other Local Revenue

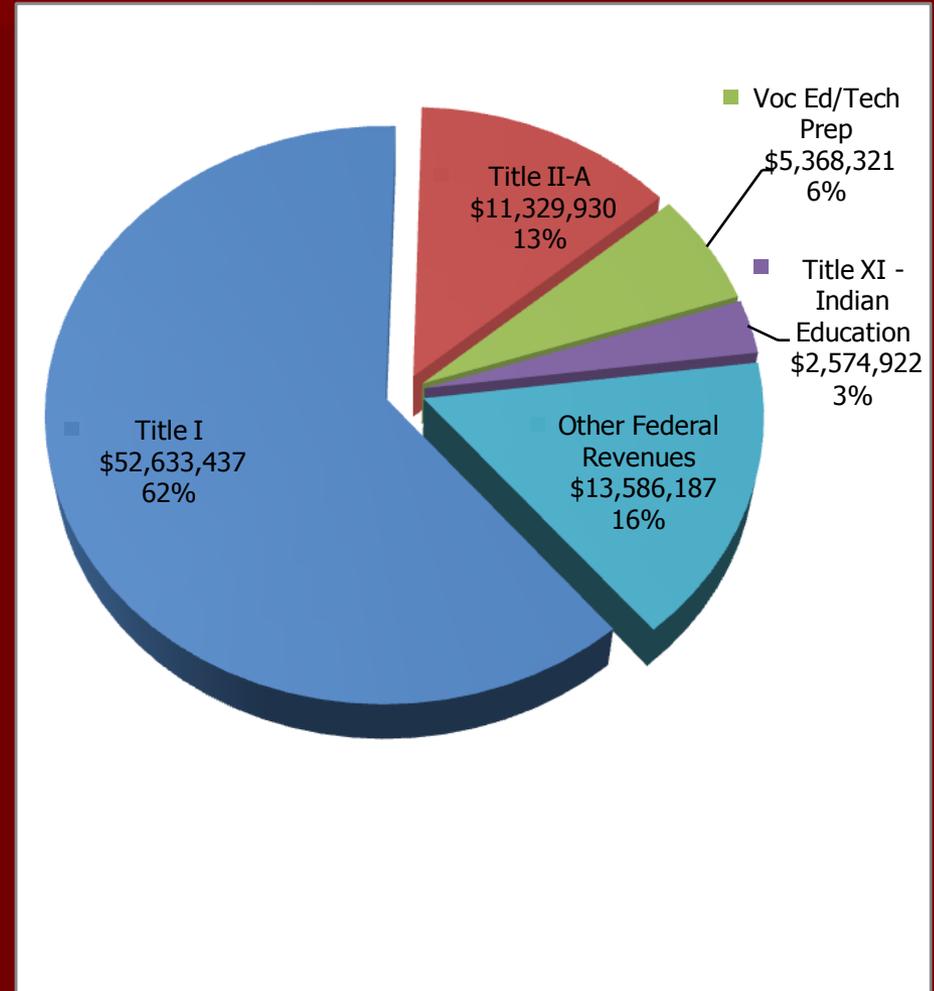
*General fund only



Federal Sources

- Title I
- Title II-A
- Voc Ed/Tech Prep
- Title XI Indian Ed
- Other Federal Grants

*General fund only



“Other Revenue”

- Outside the formula
- Not every district receives
- When people talk about equalizing other revenues they are typically referring to:
 - Gross Receipt Taxes (Utility Taxes)
 - Revenue in Lieu of Taxes
 - County Apportionment
 - State Apportionment
 - Wind Farm Taxes
 - Bank Franchise Taxes

"Other Revenues": FY08-12

OTHER REVENUES SUMMARY - General Fund, FY2008-FY2012

	1140	1210	2000's	3112	3113	3114	
	Gross Receipt Taxes	Revenue in Lieu of Taxes	ALL County Revenues	State Apportionment	Wind Farm Taxes	Bank Franchise Taxes	TOTAL
FY2012	\$23,029,867	\$747,119	\$11,380,121	\$7,433,191	\$1,132,210	\$7,116,105	\$50,838,613
FY2011	\$18,609,576	\$736,235	\$11,973,244	\$8,273,934	\$464,439	\$5,814,865	\$45,872,293
FY2010	\$17,301,772	\$720,418	\$11,730,602	\$8,671,911	\$269,797	\$11,665,815	\$50,360,315
FY2009	\$17,276,473	\$685,925	\$11,361,426	\$10,996,864	\$112,622	\$13,615,909	\$54,049,219
FY2008	\$15,834,562	\$719,963	\$12,215,337	\$8,771,280	\$0	\$14,441,877	\$51,983,020

Other "Other Revenues"

OTHER REVENUES LEFT AT THE DISTRICT	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Tax Deed Revenue	\$140,411	\$78,947	\$62,720	\$37,513	\$59,243
Other Taxes	\$536,202	\$399,403	\$189,619	\$369,364	\$86,818
Tuition	\$2,110,437	\$2,351,502	\$1,674,707	\$2,044,167	\$1,898,766
Adult Continuing Education Tuition	\$96,651	\$91,405	\$119,603	\$116,773	\$115,840
Summer School Fees	\$407,706	\$333,332	\$443,260	\$471,351	
Community Activity Fees	\$43,075				
Transportation Fees	\$199,340	\$246,930	\$247,314	\$253,275	\$408,276
Earnings On Investments	\$9,269,072	\$4,325,720	\$2,963,475	\$2,122,377	\$1,551,571
Co-Curricular Activities	\$5,927,249	\$5,973,747	\$5,623,376	\$5,713,349	\$6,084,193
Rentals	\$1,067,730	\$1,029,665	\$1,031,311	\$1,099,198	\$1,126,546
Contributions and Donations	\$1,882,227	\$2,247,711	\$1,890,078	\$2,093,679	\$1,932,780
Services Provided to Other LEA's	\$762,481	\$973,989	\$1,023,744	\$339,713	\$289,751
Refund of Prior Year Expenditures	\$206,025	\$787,071	\$278,087	\$306,628	\$149,398
Judgments	\$379,094	\$172,716	\$48,632	\$87,291	\$29,444
Charges for Services		\$6,240,403	\$5,650,164	\$5,775,811	\$5,985,370
Daycare Center / Latchkey Services	\$760,955	\$636,763	\$649,936	\$637,852	\$609,499
Other Local Revenue	\$7,576,883	\$7,460,121	\$8,111,151	\$7,912,471	\$8,055,071
Total Local	\$31,365,537	\$33,349,425	\$30,007,176	\$29,380,811	\$28,382,567
Other Unrestricted Grants	\$734,989	\$1,085,176	\$1,852,197	\$1,243,668	\$1,133,461
Associate Instructors (Mentor Teacher	\$3,906	\$1,662	\$4,062	\$9,418	\$5,844
Youth at Risk Grant	\$122,710	\$144,240	\$22,673	\$2,434	\$11,391
Other Restricted Grants	\$4,882,444	\$5,166,739	\$1,217,516	\$604,684	\$1,124,622
Regular Tuition (13-28-11.11)	\$432,485	\$323,583	\$315,001	\$307,566	\$305,853
Other State Revenue	\$1,266,459	\$800,726	\$668,117	\$871,423	\$783,970
Total State	\$7,442,993	\$7,522,126	\$4,079,566	\$3,039,194	\$3,365,140
Impact Aid	\$52,086,609	\$46,406,574	\$55,419,309	\$52,536,287	\$57,705,338
Pension Fund	\$13,851,213	\$14,749,564	\$15,577,566	\$16,317,793	\$16,895,327
TOTAL	\$90,895,139	\$87,278,125	\$89,506,051	\$84,956,292	\$89,453,045

Let's Talk Data

DOE collects and provides a wealth of education data

- School/Student Data
 - Enrollment/Demographic data
 - Staffing Information
 - Assessment Results
 - School Directory
 - Maps

- School Finance
 - Fund Balance Information
 - Revenues
 - Expenditures
 - State Aid

Where Can I Find This Data?

The screenshot shows the South Dakota Department of Education website. A yellow circle highlights the 'Data Management' menu item in the top navigation bar, which has opened a dropdown menu containing: 'E-Rate and District Technology Plans', 'Data Request Process', 'Grants Management', 'School Finance', 'School/Student Data', 'School Districts', 'State Finance', and 'State Aid'. Another yellow circle highlights the 'QUICK LINKS' section on the left sidebar, which includes: '2013 Legislature', 'A-Z Index', 'About the Department', 'Board of Education', 'Common Core', 'Content Standards', 'Indian Education', 'Report Card', 'School Directory', 'Statistical Digest', and 'Stimulus'. A third yellow circle highlights a 'SCHOOL PERFORMANCE INDEX' graphic in the bottom right corner, which shows a folder labeled 'SCHOOL PERFORMANCE INDEX' with a document icon.

Accreditation and Certification | Assessment and Accountability | Curriculum and CTE | Finance, Grants Data Management | Health, Nutrition, Alternative School | Title Programs SPED, Head Start

Upcoming Events

QUICK LINKS
2013 Legislature
A-Z Index
About the Department
Board of Education
Common Core
Content Standards
Indian Education
Report Card
School Directory
Statistical Digest
Stimulus

PRESS ROOM
News Releases
Publications

CONTACT INFORMATION
Contact Us

RESOURCES
K-12 Data Center
SD Codified Laws
State Library
Teacher 411
Virtual School

BACK TO HOME

Google™ Custom Search
Search

HEADLINES

Growth Model Work
A work group is setting a growth model for use in the state's new accountability system. The group met on June 13 and plans to select a model.

FEATURES

COLLEGE CAREER & LIFE READY

INVESTING IN TEACHERS

Investing in Teachers funds PD
Check out the professional development opportunities available to educators through Investing in Teachers.

South Dakota student to lead national student organization
Carter Christensen, of Sioux Falls, was recently elected DECA national president. DECA has approximately 200,000 high school and collegiate members worldwide and prepares students for careers in business, marketing and financing. Above, Christensen is pictured with District 14 State Senator Deb Soholt, of Sioux Falls.

Grants encourage use of technology to enhance learning
The Classroom Innovation Grant program provides funding for teachers to utilize technology in creative ways. In order to enhance student learning, Grants

SCHOOL PERFORMANCE INDEX

<http://doe.sd.gov/>

2013 Legislative Session Data

See link under Quick Links on left hand side

- One-stop shop for frequently requested data
- Also includes a summary document of district longitudinal data
- Presentations done by the DOE during the legislative session are also posted to this page

Reports Available

- State Aid
- Fund Balances
- Other Revenues
- Enrollment Reports
- Statistical Digest
- Report Card
- School Performance Index
- School Directory
- County and District Maps
- School District Reorganizations

State Aid

Finance, Grants, Data Management>State Aid

- Monthly State Aid Payments
- Formula allocations and calculations
- Student Counts for funding purposes
- History of Levies and Per Student Allocations
- History of Opt Outs
- State Aid Issue Brief

Fund Balances

Finance, Grants, Data Management>School Finance>School Finance Data

- Fund balance information for school district General Fund, Capital Outlay Fund, and Special Education Fund by District
- Comparison of Expenditure and Year End Balances by District

Other Revenues

Finance, Grants, Data Management>School Finance>Other Revenues

- Downloadable excel document showing all school district revenues outside of state aid funding
- Can be found in the DOCUMENTS column on the right hand side

Enrollment Reports

Finance, Grants, Data Management>School/Student Data>Fall Enrollment

- Public and Non-Public Enrollments
- District By Grade – PK – 12
- School Level Reports
 - By Ethnicity
 - By Gender
 - By Grade
 - Meal Status Percentage
 - English Language Learner Percentage
- Special Education Child Count By District

How many ways to count students?

Finance, Grants, Data Management>School Finance>School Finance Data Under LINKS>Coding Tip of the Month>March, 2013 – Student Counts Explained

- State Aid Fall Enrollment
- Student Count for General State Aid Funding Purposes
- Fall (Census) Enrollment
- Enrollment Average Daily Membership (ADM)
- Enrollment Average Daily Attendance (ADA)
- Average Daily Membership for State and County Apportionment
- Student Count use for Special Ed Funding Purpose (Level 1)
- December FEDERAL Child count
- December STATE Child Count

Statistical Digest

Finance, Grants, Data Management>School/Student Data>Statistical Digest
Can also be found under "Quick Links"

- 10 years of longitudinal data on certain elements
- State and individual district profiles
 - **New! Average District Profiles**
- Revenue and Expenditures
 - **New! Expenditures by Object at District Level**
- Staffing/Personnel Data
- Expenditure Data & Rankings
- Downloadable profile data

Report Card

Can be found under "Quick Links"

- Report Card presents data on the DSTEP and DSTEP-A assessment results of students who were enrolled in a single district for a full academic year
- Assessment Report presents data on the DSTEP and DSTEP-A assessment results for all students who tested in a school or district
- Downloadable data in DOCUMENTS section

School Performance Index

See icon in the right hand column of DOE home page

- New for SY2011-12
- Based on a 100 point index
- Measures a schools performance based on multiple measures
 - Assessment results
 - Attendance - Elementary/Middle School
 - Graduation - High School
 - College Readiness (ACT) – High School
- Reports can be found in the DOCUMENTS column on the right hand side

School Directory

Finance, Grants, Data Management>School Districts>School Directory

Also can be found under "Quick Links"

Contact names, addresses, phone numbers, fax numbers, and email addresses

- Public School Districts
- Non-Public School Systems
- Tribal/BIE Schools
- Cooperatives/Multidistricts
- Special Population Schools
- State Special Schools
- Alternative Programs

County and District Maps

Finance, Grants, Data Management>School Districts>School District Maps

- Maps by District
- State Maps
 - Current year and historical
- County Maps
- Interactive Map
 - Can view by townships, sections, highways, roads, cities, counties, and districts

School District Reorgs

Finance, Grants, Data Management > School Districts > Reorganizations

- History of District Reorganizations
 - Data 1950 to present
- Number of Public School Districts
 - Data 1919 to present

Organization of School Districts

- 1965-66: 2,330 school districts
 - 2,095 Common School Districts
 - Operated less than a 12 year program and did not operate a high school
 - 235 Independent School Districts
 - Operated a 12 year program OR an accredited high school
- 1975-76: 231 school districts
 - 36 Common School Districts
 - 195 Independent School Districts

Organization of School Districts

- 1976-77: 196 school districts
 - 1974 HB 890 (Session Law 125) abolished all school districts existing before July 1, 1976
 - Defined a school district as operating a 12 year program
 - Used existing boundaries but required
- 1996-97: 177 school districts
- 2006-07: 168 school districts
- 2012-13: 151 school districts

A History of State Aid Formulas

	Pre-1996 Classroom Unit (CRU) Formula	1986 SB155, Modified in 1990 Formula	1995 Formula
State Aid Starts With:	The number of Classroom Units (CRU) multiplied by an allocation per CRU	General Fund Expenditures	Number of students multiplied by a per student allocation
With Reduction For:	Local Effort	Local Effort	Local Effort
And Additional Reductions For:	Various Other Revenues	Various Other Revenues	None

Source: LRC Issue Memorandum 95-28

Where Did the \$3,350 In the 1995 Formula Come From?

	<u>1993-1994 School Year</u>
Total General Fund Expenditures For School	\$ 491,760,244
+ Depreciation for Buses	\$ 2,060,100
+ Depreciation on Advanced Technology	\$ 1,457,868
+ Non-Allowable Special Education Expenditures	\$ 63,682
- Adult Education Expenditures	\$ 697,844
- Leases	\$ 19,760
- Summer School Expenditures	\$ 663,901
Adjusted Total General Fund Expenditures	\$ 493,960,389
- <u>Non-Formula Revenue, Tuition, and Apportionments</u>	<u>\$ 91,551,455</u>
<u>Net Expenditure (Local Need)</u>	<u>\$ 402,408,934</u>
1992-93 ADM	132,408
Average Spent Per Student	\$ 3,039

The \$3,039 figure was inflated annually over 3 years to arrive at \$3,350 for FY1997

Categorical Aid

Category	Amount in FY1996 General Bill	When Enacted
Teacher's Salaries	\$1,950,000	1987
Secondary Voc Ed	\$3,000,000	Before 1979
Personal Property Tax Replacement	\$26,811,344	Before 1979
Gifted	\$1,135,000	1979 – Part of Special Ed before 1979
Salaries and Benefits	\$15,783,454	1989
Growth	\$3,590,000	1989
Reorganization	\$1,277,938	Before 1979
Second Chance	\$546,279	1990
Modernization	\$0, but was \$2,000,000 in FY1995	1991

Source: LRC Issue Memorandum 95-28

For More Information

www.doe.sd.gov