

FY 2013–2014 Proposed Budget Second Reading

School District Five of Lexington and Richland Counties

Summary of Changes

First Reading to Second Reading

Added:

- 7 Certified 4K Early Childhood Teachers
- 7 4K Teacher Assistants
- 13 School Resource Officers

Change In Budget:

- \$1,641,259 (7.3 Mills Increase)

135-Day Enrollment

Year	Enrollment	Increase	Percent
2005-2006	16,393	491	3.08%
2006-2007	16,567	174	1.06%
2007-2008	16,505	(62)	-0.37%
2008-2009	16,427	(78)	-0.47%
2009-2010	16,323	(104)	-0.63%
2010-2011	16,367	44	0.27%
2011-2012	16,339	(28)	-0.17%
2012-2013	16,238	(101)	-0.62%
2013-2014*	16,218	(20)	-0.18%
2014-2015*	16,220	02	0.18%
2015-2016*	16,257	37	0.23%
2016-2017*	16,284	27	0.17%

*Projected

Per Pupil Expenditures for District Leadership FY 2010–2011

<u>District</u>	<u>Per Pupil Expenditures</u>
Lexington 1	\$ 186
Lexington 2	109
Lexington 3	677
Lexington 4	212
Lex./Rich. 5	192
Richland 1	354
Richland 2	280

Source: In\$ite SC Department Of Education Website, FY11

Per Pupil Expenditures for School Leadership FY 2010–2011

<u>District</u>	<u>Per Pupil Expenditures</u>
Lexington 1	\$ 448
Lexington 2	591
Lexington 3	543
Lexington 4	503
Lex./Rich. 5	598
Richland 1	609
Richland 2	705

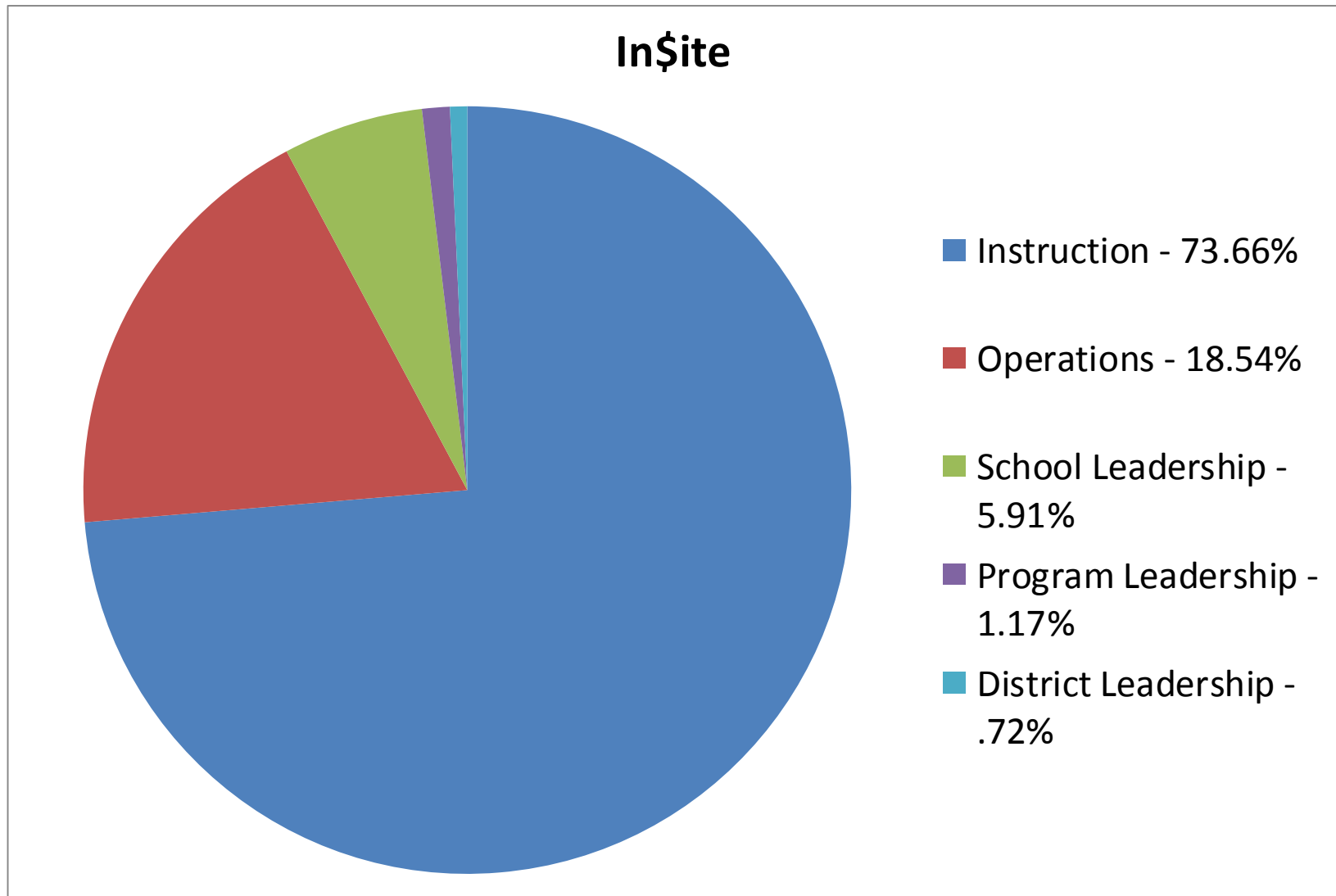
Source: In\$ite SC Department of Education Website, FY11

Current Local Effort for GF Budget FY 2012-2013 School Districts in Lexington and Richland Counties

- Lexington 1 259.90 Mills
- Lexington 2 146.46 Mills
- Lexington 3 253.02 Mills
- Lexington 4 319.72 Mills
- Lexington 5 221.97 Mills
- Richland 1 243.10 Mills
- Richland 2 282.50 Mills

• Source: County Assessors Millage Schedule (Tax year 2012)

Current Operating Expenditures



Source: In\$ite State Department of Education Website, FY2011

FY 14 House Projections

Revenue Type	FY 12-13 Allocation	FY 13-14 Projection	Difference
Student Health & Fitness	119,024.88	116,769.13	(2,255.75)
Employer Contribution (Fringe)	13,552,019.00	13,636,881.00	84,862.00
Retiree Insurance	3,837,288.00	3,837,288.00	0.00
Education Finance Act	30,634,712.86	32,192,401.00	1,557,688.14
Professional Development	96,106.30	94,573.24	(1,533.06)
At Risk Student Learning	2,086,170.41	2,064,627.76	(21,542.65)
High Achieving Students	1,276,808.05	1,276,808.05	0.00
Teacher Salary Supplement	1,921,035.00	3,193,388.53	1,272,353.53
Teacher Salary Support State Share	1,272,353.53	0.00	(1,272,353.53)
Teacher Salary Supplement Fringe	412,734.37	412,734.37	0.00
Reading	76,677.41	75,418.50	(1,258.91)
Aid To Districts	169,210.00	718,390.00	552.00
Aid To Districts Special Education	717,838.00	166,582.00	(2,628.00)
K-5 Enhancement	561,742.90	553,783.02	(7,959.88)
Totals for Projections	56,733,720.71	58,339,644.60	1,605,923.89

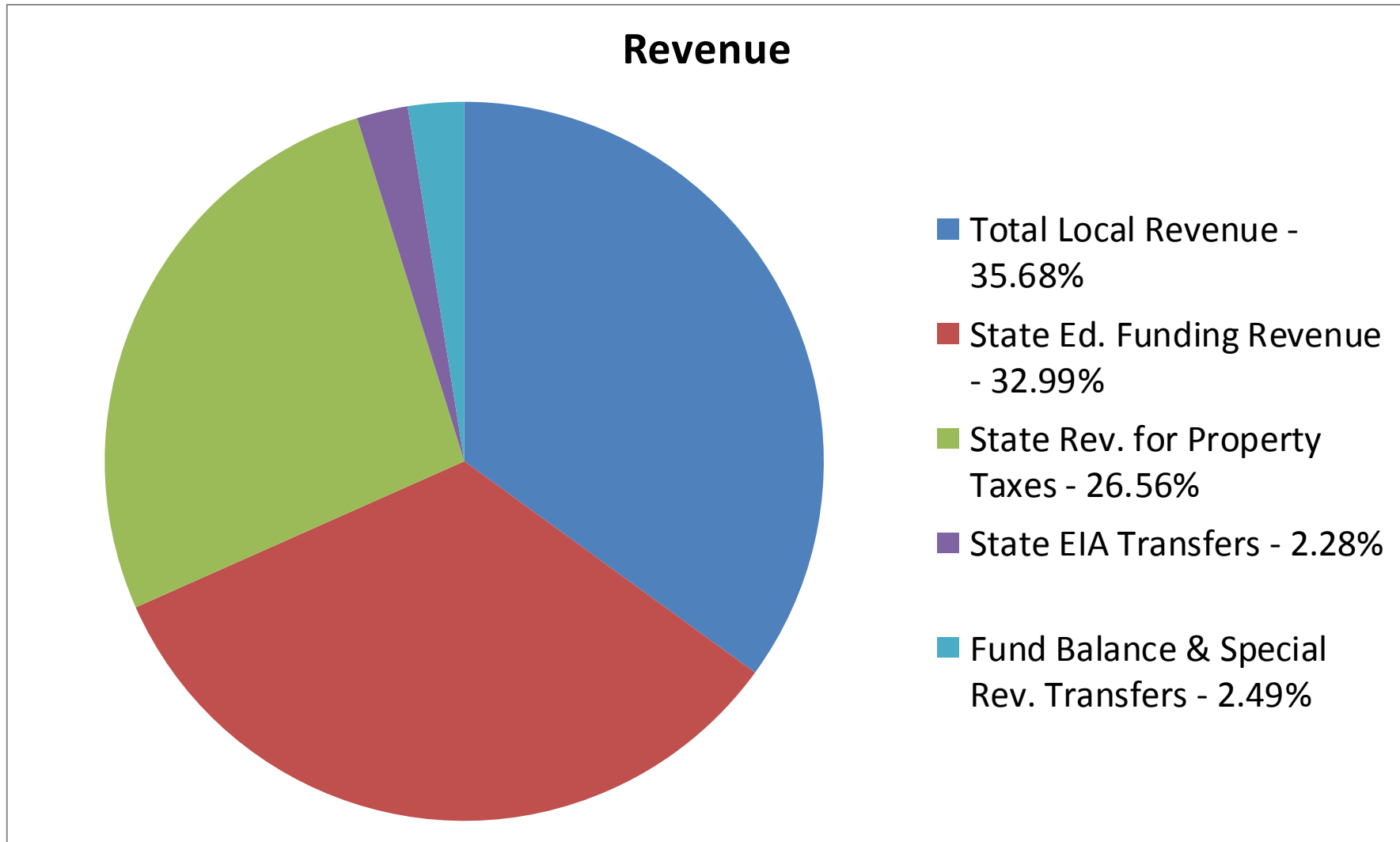
FY 14 Senate Projections

Revenue Type	FY 12-13 Allocation	FY 13-14 Projection	Difference
Student Health & Fitness	119,024.88	116,876.25	(2,148.63)
Employer Contribution (Fringe)	13,657,957.00	13,730,692.00	72,735.00
Retiree Insurance	3,837,288.00	3,837,288.00	0.00
Education Finance Act	30,674,429.04	32,201,725.00	1,527,295.96
Professional Development	96,106.30	94,610.46	(1,495.84)
At Risk Student Learning	2,086,170.41	2,092,019.22	5,848.81
High Achieving Students	1,276,808.05	1,213,557.37	(63,250.68)
Teacher Salary Supplement	1,921,035.00	3,193,388.53	1,272,353.53
Teacher Salary Support State Share	1,272,353.53	0.00	(1,272,353.53)
Teacher Salary Supplement Fringe	412,734.37	412,734.37	0.00
Reading	76,677.41	75,456.37	(1,221.04)
Aid To Districts	169,210.00	720,980.00	3,142.00
Aid To Districts Special Education	717,838.00	166,573.00	(2,637.00)
K-5 Enhancement	561,742.90	554,361.31	(7,381.59)
Totals for Projections	56,879,374.89	58,410,261.88	1,530,886.99

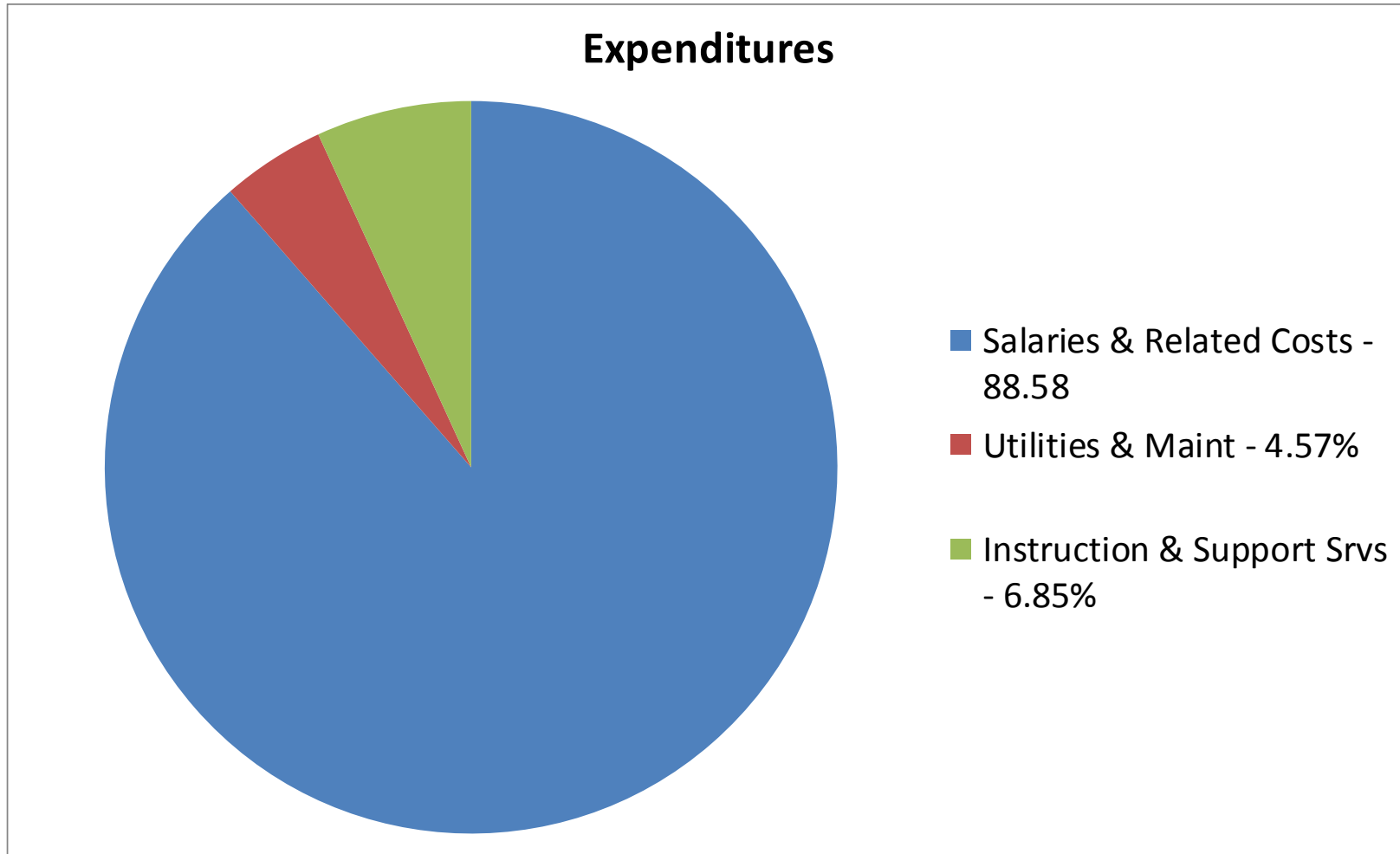
BUDGETED GENERAL FUND REVENUE

	FY 2012-2013 APPROVED <u>REVENUE</u>	FY 2013-2014 PROJECTED <u>REVENUE</u>
Local Tax Revenue	\$51,962,519	\$56,444,463
Other Local Revenue	\$ 71,500	\$ 90,000
TOTAL LOCAL REVENUE	\$52,034,019	\$56,534,463
State Education Finance Act Funding	\$32,959,424	\$34,212,982
State EIA & Indirect Cost Transfers	\$4,893,302	\$3,806,122
State Revenue For Property Taxes	\$41,607,411	\$42,086,560
Other State Revenue	\$16,913,092	\$18,069,149
TOTAL STATE REVENUE	\$96,373,229	\$98,174,813
Operational Fund Balance (Used to balance)	\$1,373,422	\$3,747,745
TOTAL FUNDS AVAILABLE	\$149,780,670	\$158,457,021

Anticipated General Fund Revenue FY 2013-14



Anticipated Operating Expenditures FY 2013-14



Summary of Expenditure Increases in Proposed Budget: Second Reading

Increases	Cost
Step Increase	1,580,846
3.0% Increase in Health/Dental	342,000
.5 % Increase on Retirement	849,000
Certified Staff – 31.9 includes 4K	1,986,000
Support Staff – 17 includes 4K	639,000
Utilities & Maintenance	1,313,951
Property Insurance	130,545
RTI Curriculum/Training	48,000
PBIS Initiative/Incentives	9,000
Purchased Services includes SRO's	941,350
Supplies & Materials includes 4K supplies	234,459
Start-up Costs – SHHS	535,200
In Tec /Integration Specialists Travel/Stipends	2,000
Supplies – CATE	65,000
Total Increase Cost	8,676,351

Principals' FY 2013 -14 – Additional Requests Elementary Schools

REQUESTS	FTE	COST
Certified Staff	16.00	960,000
Support Staff	12.20	397,106
Registrar – 20 extra days		3,900
RTI Curriculum/Training		56,000
Other Instructional Supplies		10,000
Prof. Dev. Training/Stipends		21,000
Literacy Library Supplies		20,000
Total Requested Costs		1,468,006

Principals' FY 2013 -14 – Additional Requests Middle Schools

REQUESTS	FTE	COST
Certified Staff	3.5	210,000
Integration Specialists	3.0	180,000
Support Staff	1.0	30,000
In Tech Specialists	3.0	120,000
PBIS Initiative		10,000
Total Requested Costs		550,000

Principals' FY 2013 -14 – Additional Requests High Schools

REQUESTS	FTE	COST
Certified Staff	33.9	2,176,200
Support Staff	10.00	342,000
Saturday Detention – extra salary		2,700
AP – 20 extra days		8,800
Athletic Secretary -15 extra days		7,500
Receptionist – 190 days to 240 days		8,000
IB – Training/Travel/Instruct. Supplies		54,560
Start-up Costs		900,000
PBIS Incentives		1,600
Total Requested Costs		3,501,360

FY 2013 -14 - Additional Requests District Office

REQUESTS	FTE	COST
Certified Staff	6.9	530,501
Support Staff	15.00	752,196
AP Spec. increase from class 9 to 10		9,000
District Trainer increase from class 8 to 9		12,000
Supplies		3,241
Purchased Services		85,236
Tech. Integration – Travel/Stipends		15,000
Total Requested Costs		1,407,174

Spring Hill High School Funding

	Total Funding	Estimated New Costs	
Salaries	2,360,758	1,490,758	
Fringe Benefits	909,040	477,043	
Contracted Services	198,409	197,909	
Supplies & Materials	1,149,200	1,079,067	
Dues, Memberships	2,500	2,500	
Total Funding	4,619,907	3,247,277	

Principals' FY 2013 -14 – Additional Requests Supplies / Materials -Funded

REQUESTS	COST
Elementary Schools	
RTI Curriculum/Training	48,000
Middle Schools	
PBIS Initiative	8,000
High Schools	
Start-up Costs	460,000
PBIS Incentives	1,000
Total Funded Costs	517,000

FY 2013 -14 – Additional Requests

District Office - Funded

REQUESTS	FTE	COST
Certified Staff	1.2	68,000
Tech. Integration – Travel/Stipends		2,000
Support Staff	1.0	60,000
Total Requested Costs		130,000

FY 2013 -14 Staffing Changes

	Adds	Cuts	Net
Elementary Schools			
Certified Staff	11.0	5.0	6.0
Support Staff	7.0	0.0	7.0
Middle Schools			
Certified Staff	1.0	0	1.0
Support Staff	1.0	0	1.0
High Schools			
Certified Staff	23.4	2.0	21.4
Support Staff	9.0	0	9.0
CATE			
Certified Staff	3.5	0	3.5
Total Staffing Changes			
Certified Staff	38.9	7.0	31.9
Support Staff	17	0.0	17

FY 2013 -14 – School Resource Officers Requested vs. Funded

REQUESTS	Requested	Funded	Differences
Elementary Schools - 11	1,452,000	1,452,000	0
Middle Schools - 2	264,000	264,000	0
High Schools	0	0	0
District Office	0	0	0
Totals	1,716,000	1,716,000	0

State Approved Millage Increase as Determined by Act 388

Consumer Price Increase (CPI)	2.07%
Population Growth for Lex./Rich. 5	1.22%
Allowable Percentage Increase	3.29%
FY 2012 Millage Rate	221.97
Allowable Percentage Increase	x 3.29%
FY 2013 Allowable Millage Increase	<hr/> 7.30 <hr/>

Options Available to Fund School Resource Officers (SRO)

Funding Needed \$1,716,000

1 Mill = Approximately \$ 224,830

Millage Increase Needed to Fund SRO: 7.63 mills

2 Mills will fund 3 SRO's

FY 2013 - 2014 Budget

**Proposed Addendum
Approved in First Reading**

Four Major Challenges:

1. The expectations for our students are greater than ever before.
2. Our residents and businesses continue to be economically stressed even as we recover from the recent recession.
3. The district faces greater competition now than ever before.
4. Recent events across our nation reinforce our priority to ensure the safety and security of our students, staff and facilities.

Four Essential Questions:

1. Does this benefit students?
2. Is this fiscally prudent?
3. Will this enhance our competitiveness?
4. Will this make us safer?

Our Response to These Challenges:

Implement a multi-year plan to expand the
District 4K Initiatives:

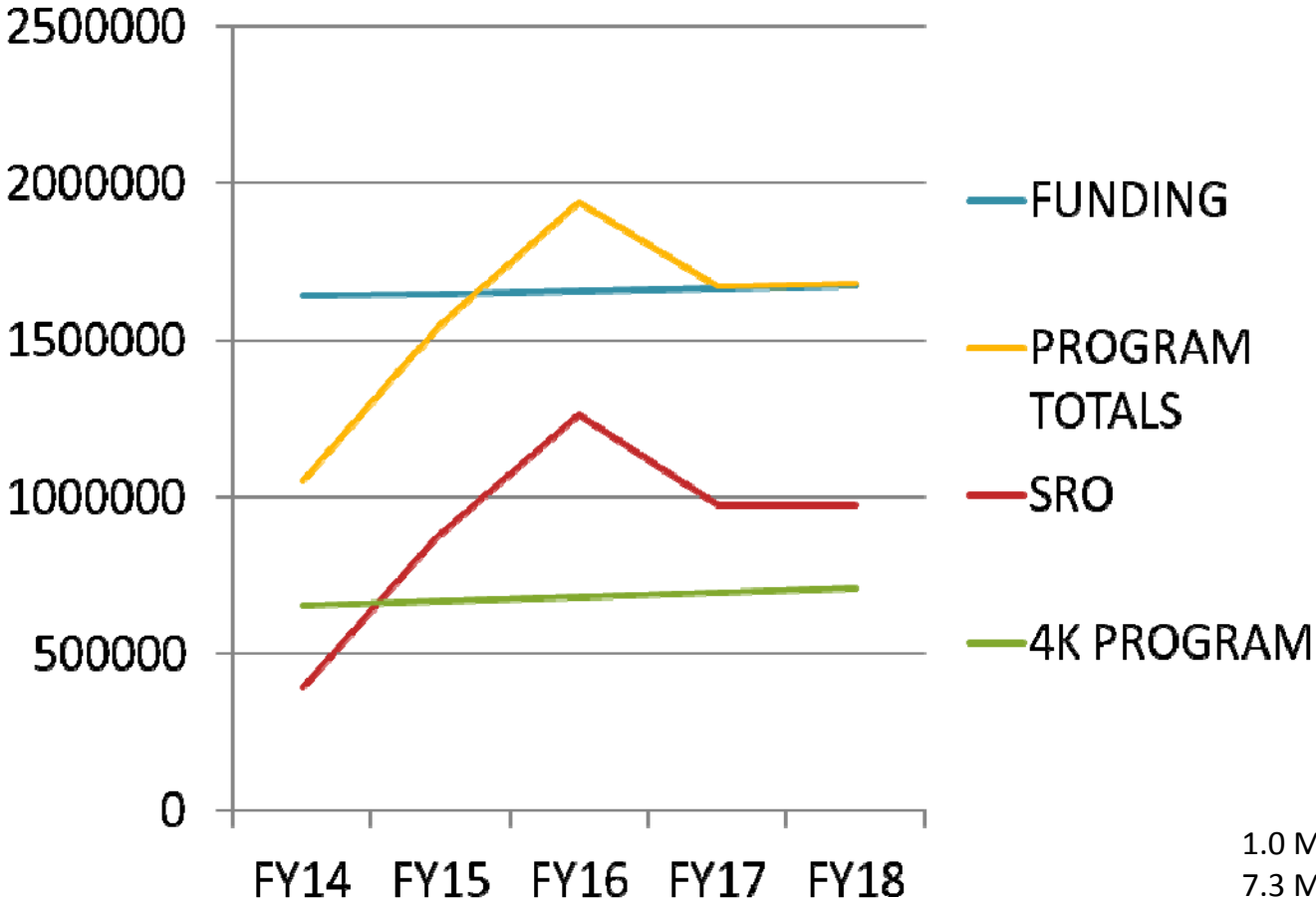
- Benefits Students
- Is Fiscally Prudent
- Enhances Competitiveness
- Makes Us Safer

Our Response to These Challenges:

Implement a multi-year plan to expand the District School Resource Program:

- Benefits Students
- Is Fiscally Prudent
- Enhances Competitiveness
- Makes Us Safer

Cost Projections for 4K & SRO Programs



Revenue and Expenditure Projections Next Five Years With No Millage Increase (No New Programs)

Revenue	Projected FY 12-13	Projected FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
Local Sources	53,335,141	54,893,204	56,814,466	58,802,972	60,861,076
State Sources	92,024,144	94,368,691	97,671,595	101,090,101	104,628,255
Total Rev. All Sources	145,359,285	149,261,895	154,486,061	159,893,074	165,489,331
% of Change	2.80%	2.68%	3.50%	3.50%	3.50%
Other Financing Sources(Uses)	3,842,102	3,806,122	3,175,000	3,250,000	3,250,000
Fund Balance Previous Year	30,744,095	28,558,542	26,971,485	26,140,898	25,350,779
Totals Funds Available	179,945,482	181,626,559	184,632,547	189,283,972	194,090,110
Total Expenditures	151,386,940	154,655,073	158,491,649	163,933,193	167,523,363
Ending Fund Balance	28,558,542	26,971,485	26,140,898	25,350,779	26,566,747

Revenue and Expenditure Projections Next Five Years With No Millage Increase (Includes SRO positions and 4K)

Revenue	Projected FY 12-13	Projected FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
Local Sources	53,335,141	54,893,204	56,814,466	58,802,972	60,861,076
State Sources	92,024,144	94,368,691	97,671,595	101,090,101	104,628,255
Total Rev. All Sources	145,359,285	149,261,895	154,486,061	159,893,074	165,489,331
% of Change	2.80%	2.68%	3.50%	3.50%	3.50%
Other Financing Sources(Uses)	3,842,102	3,806,122	3,175,000	3,250,000	3,250,000
Fund Balance Previous Year	30,744,095	28,558,542	25,329,226	22,823,534	20,308,057
Totals Funds Available	179,945,482	181,626,559	182,990,287	185,966,607	189,047,388
Total Expenditures	151,386,940	156,297,333	160,166,753	165,658,550	169,283,228
Ending Fund Balance	28,558,542	25,329,226	22,823,534	20,308,057	19,764,160

Revenue and Expenditure Projections Next Five Years With Millage Increase (Includes SRO positions and 4K)

Revenue	Projected FY 12-13	Projected FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
Local Sources	53,335,141	56,535,463	58,514,204	60,562,201	62,681,878
State Sources	92,024,144	94,368,691	97,671,595	101,090,101	104,628,255
Total Rev. All Sources	145,359,285	150,904,154	156,185,799	161,652,302	167,310,133
% of Change	2.80%	3.81%	3.50%	3.50%	3.50%
Other Financing Sources(Uses)	3,842,102	3,806,122	3,175,000	3,250,000	3,250,000
Fund Balance Previous Year	30,744,095	28,558,542	26,971,485	26,165,531	25,409,283
Totals Funds Available	179,945,482	183,268,818	186,332,285	191,067,833	195,969,416
Total Expenditures	151,386,940	156,297,333	160,166,753	165,658,550	169,283,228
Ending Fund Balance	28,558,542	26,971,485	26,165,531	25,409,283	26,686,188

Cost To Taxpayers For 7.3 Mills Increase

Homeowner Primary Home Assessed at 4%

No Cost

Owner-occupied homes are exempt from school operating millage.

CARS, PERSONAL PROPERTY AND BUSINESS

<u>Value</u>		<u>Assessment</u>		<u>Mill Value</u>		<u>Mills</u>	<u>Cost</u>
\$ 20,000	X	.06	X	.001	X	7.3	= \$ 8.76
\$100,000	X	.06	X	.001	X	7.3	= \$43.80

Impact of One Time Funding on Fund Balance

	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Beginning Balance	28,944,783				Projected	Projected
Ending Balance		24,963,536	19,443,490	14,399,352	16,120,617	15,853,434
Change in Balance	(3,981,247)	(1,886,759)	1,569,308	6,098,010	(2,185,553)	(2,162,773)
Ending Balance	24,963,536	23,076,777	21,012,798	20,497,362	13,935,064	10,690,661
One Time Funding		3,633,287	6,613,446	4,376,745	1,081,630	717,838
Balance W/O	24,963,536	19,443,490	14,399,352	16,120,617	12,853,434	9,972,823
Actual Balance	24,963,536	23,076,777	24,646,085	30,744,095	28,558,542	26,971,485