

Greenville County Schools FY 13 General Fund Budget Process

Board of Trustees
Work Session
April 26, 2012



**GREENVILLE COUNTY SCHOOLS
Board of Trustees Work Session
April 26, 2012
9:00 AM**

- **Call to Order**
Roger Meek, Board Chair
- **Purpose**
W. Burke Royster, Superintendent
- **Preliminary Revenue**
Jeff Knotts, Executive Director for Finance
- **Forecast of Expenditures**
Stephanie Thomas, Director for Budget Services
- **Learning Impact**
W. Burke Royster, Superintendent
- **Suggestions and Discussion**
Roger Meek, Board Chair

Note: Administration asks that requests or questions be sent via email to Teri Brinkman on or before May 1st, 2012 in order to provide written responses before first reading.

Goal One: Student Achievement

- Percentage of students scoring Met or Exemplary on PASS increased in 22 of 26 tests. All grades improved in English/Language Arts and math.
- Average ACT score exceeds the state and national levels.
- Average SAT score exceeds the state.
- Almost 90% of GCS graduates attend college.
- 2011 Graduating Class received \$95 million in college scholarships.
- Number of students taking Advanced Placement courses and scoring a three or above on AP tests (possible college credit) continues to increase.
- More students passed the High School Exit Exam on their first attempt.
- GCS met 35 of 37 AYP objectives (95%).
- 93% of schools received an Absolute Rating of Excellent, Good or Average on their School Report Card. GCS received an Absolute Rating of Good.

FY 2012 - 2013

Budget Work Session

Estimated General Fund

Revenue

Section I

GREENVILLE COUNTY SCHOOLS 2012-2013 GENERAL FUND BUDGET INFORMATION

Major Revenue Sources

The General Fund has three broad revenue categories, Local, State and Transfers-In and each have multiple sources.

When developing/projecting the revenue categories we watch the actions of the General Assembly as their actions have a material impact on the revenue generated at the State and local levels.

Although the following tax relief acts were passed by the General Assembly six years ago, they continue to have a negative impact on the State's and District's revenue base.

1. Elimination of the State's "grocery tax".
2. Elimination of the State's bottom income tax bracket.
3. Reduced tax on small business from a top marginal 7% rate to a flat 5% rate.
4. Property Tax Relief for Homeowners, Act 388.

Local Revenue

In developing the Local Revenue Budget the factors impacting the eight revenue categories, especially the two major categories of **Property Taxes** and **Interest Income** are constantly changing. These factors include the current conditions of the local, state and national economies and their potential directions. While the economy is improving at the local, state and national levels, the speed of the recovery is very slow and we do not expect the recovery to have a material, positive impact on local revenue.

When projecting **Property Tax** revenue, we consider current activity, recent trends and how decisions made by other entities may impact this source. The foundation of the projection of property tax revenue is the estimate of the mill value. The mill value is determined by the assessed value of 24 categories of property. The largest categories are:

- vehicles
- utilities
- pipelines
- railroad
- 2 types of business furniture in the service industry
- business furniture located in Multi-County Industrial Parks

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

- boats
- boat motors
- aircraft
- two types of manufacturing property located in Multi-County Industrial Parks
- mobile homes at 6%
- Fee-In-Lieu of Taxes
- real estate in multi-county industrial parks
- real estate at 6%
- mobile homes attached to real estate
- assessed value of property located in five Tax Increment Financing (TIF) districts

The calculation also includes “backing out” the current assessed values of property in Tax Increment Financing Districts (TIFs) and adding the assessed value of the property when the TIF was created. A TIF District is created to address the needs of a “blighted” area and/or improve the infrastructure of an area to generate economic development. When a TIF District is created, the assessed values of property in the TIF are “frozen” at the current value for purposes of calculating property taxes for Greenville County Schools. This “frozen” value, as it pertains to Greenville County Schools, lasts for the life of the TIF which may be for 15 to 20 years. If the assessed value of this property increases during the life of the TIF, then the TIF District receives the related increase in property tax revenue. **The estimated FY 13 Property Tax revenue of \$142,280,000 includes revenue from Greenville, Spartanburg, Laurens and Fee In Lieu of Taxes.**

Act 388, which became State law in the summer of 2006, has had a major, negative impact on funding education at the local and state levels. This Act affected the following educational funding areas: property taxes from homes, assessed value of property, adjustment of mill levy, and the calculation of a school district’s “Index of Tax Paying Ability” as it pertains to the Education Finance Act (EFA).

Due to Act 388, and starting in FY 08, school districts no longer receive operational property taxes from owner occupied property (homes). In FY 08 the assessed value of homes approximated 34% of the total assessed value in Greenville County and would have generated an estimated \$42 million in property taxes for Greenville County Schools. The State attempted to replace this revenue source with the creation of the new “Homestead Exemption Fund” (HEF) and its 1% (one-cent) increase in state wide sales tax in June 2007. This HEF is discussed in more detail in the “State Revenue” section.

GREENVILLE COUNTY SCHOOLS 2012-2013 GENERAL FUND BUDGET INFORMATION

Act 388 limits the growth in assessed value on all property to 15 % over five years. This limits the benefits of natural growth in assessed value and the operational and debt service property taxes it would generate. Act 388 also limits the annual adjustment in mill levy to the prior calendar year's average monthly increases in the Consumer Price Index (CPI) and district population growth. **The state's Budget and Control Board has determined the CPI increased 3.16% and district population grew 1.74% for a total millage cap of 4.90% for Greenville County Schools for FY 13. The Board has the ability to increase millage by 4.90% (or 5.88 mills) to partially fund growth and CPI for FY 13 (additionally the Board has the authority to levy any unused millage increases allowed within the last 3 years).**

This millage formula was established by the passage of Act 388 and became effective beginning with the FY 09 budget. This formula provides school districts, in a very restrictive manner, the ability to partially address the increased cost to serve additional students and to offset inflation. This ability is restricted in that it only allows for a true inflationary factor to be applied to part of our revenue stream. It is additionally restrictive because it uses population growth in the County as a factor not the growth in actual students. This creates a scenario that rewards Districts located in counties that experience significant growth in retiree population but may have no growth in students or actually experience a decline in students.

When we choose not to implement this mechanism, despite its short comings, we compound the negative effects of the formula. Specifically when the annual millage levy is not increased, as allowed, the resulting loss of new property tax revenue has more than a one year impact. In fact it has an annual, compounding negative effect on our ability to adequately maintain our current level of programs. As an example, application of this formula, for FY 10, would have allowed a millage increase of 7.19 mills. Due to the economic situation at that time, this millage increase was not recommended. The property tax revenue not generated in that year alone was \$7.5 million. The loss grows to \$7.9 million in the second year for a combined loss of \$15.4 million in just two years. This loss will continue to compound indefinitely.

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

State law provides districts the ability to add to the operational millage increases allowed by ACT 388, but not previously levied, for the three property tax years preceding the year to which the current limit applies. This means that any operational millage increase allowed for FY 10, FY 11 and FY 12, but not levied, may be used for FY 13. When the FY 10 General Fund Budget was developed, the District had the ability, as allowed by ACT 388, to increase the operational millage by 7.2 mills, but no operational millage increase was levied for FY 10.

Final approval of the FY 12 General Fund Budget did include using 1.1 mills from the operational mills not levied for FY 10.

There remain 6.1 operational mills from FY 10 not levied. The availability of these 6.1 mills will lapse if not used for FY 13. The Board has for FY 13 the authority, as allowed by State law, to levy a total of 11.98 mills.

A school district's "Index of Tax Paying Ability", which is part of the EFA Base Student Cost (BSC) formula, is also impacted by Act 388. This will be discussed in the "State Revenue" section.

Interest Income is projected based on cash flow and interest rates. The General Fund is invested in the State Local Government Investment Pool (State Pool) until needed for payments. The interest rates paid at the State Pool have declined from 5.38% at the end of FY 07 to a current .29%. The Interest Income earned reflects this trend. In FY 07 Interest Income was \$4,539,120, **for FY 13 the preliminary estimated Interest Income is \$400,000.**

The **Other Sources** categories of Tuition – Out of District Students, Lost & Damaged Books, Drivers Education Fees, Summer School, Proviso for Handicapped Education, and Contributions from Private Sources **generate an estimated \$795,000.**

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

State Revenue

Within State Revenue, there are six major categories: **Employer Fringe Benefits, Education Finance Act (EFA), Tier I – Property Tax Relief, Tier II – Homestead Exemption, Tier III – Homestead Exemption Fund (HEF), and Other State Allocations.**

The **Employer Fringe Benefits** allocation is received monthly to fund a portion of the District's match for state retirement, group life insurance, social security, and health insurance. **Preliminary estimated Employer Fringe Benefits for FY 13 is \$63,935,000 per information from the State Department of Education.**

The **Education Finance Act (EFA)** was enacted to achieve school finance reform and was designed to ensure that every child in each public school receives an educational opportunity that meets state standards. It established a balance between the portion of the funds to be paid by the State (approximately 70%) and the portion of the funds to be paid by the districts collectively (approximately 30 %) in support of the foundation program.

The purpose of the Act, according to its legislative background, can be summarized in three words: adequacy, equality, and accountability.

Cost factors called "weightings" are used to provide for the relative cost difference among educational programs so that funds will be equitably distributed to school districts on the basis of student need. A weighting of 1.0 is assigned to students in grades four through eight who are being educated in regular classroom settings. The funding level for this group is called the Base Student Cost (BSC) and supports the costs necessary to meet the criteria established by the State Legislature.

Each school district must maintain a program membership for every school in that district by compiling the student membership for each of the fifteen classifications. The cumulative 135-day average daily membership (ADM) of each school district by program classification determines the district's allocation. Funds are disbursed monthly to school districts. The final allocation of state funds is based on the cumulative 135-day ADM in each classification.

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

The following is a list of the classifications and weightings.

<u>Program Code</u>	<u>Classification</u>	<u>Weighting</u>
K	Kindergarten	1.30
P	Primary	1.24
EL	Elementary	1.00
HS	High School	1.25
TM	Trainable Mentally Handicapped	2.04
SP	Speech Handicapped	1.90
HO	Homebound	2.10
EH	Emotionally Handicapped	2.04
EM	Educable Mentally Handicapped	1.74
LD	Learning Disabilities	1.74
HH	Hearing Handicapped	2.57
VH	Visually Handicapped	2.57
OH	Orthopedically Handicapped	2.04
V1	Vocational (Grades 9–12)	1.29
V2	Vocational (Grades 9–12)	1.29
V3	Vocational (Grades 9–12)	1.29
AU	Autism	2.57

A district's allocation is determined by a formula that factors in the number and classification of district and state-wide students, a Base Student Cost (BSC) and the district's "Index of Tax Paying Ability". The formula is stated as follows:

The ADM (average daily membership) for each student classification is multiplied by the weighting factor for the respective classification to determine the weighted pupil units (WPU) for each classification. The district's total WPU for all classifications is multiplied by the Base Student Cost (BSC) to arrive at the total cost for the foundation program.

$$(\text{District WPU} \times \text{BSC}) - (\text{State WPU} \times \text{BSC} \times \text{Index} \times .3) = \text{District Allocation}$$

The amount of local support the district is required to provide is determined by computing the total statewide collective local share (approximately 30 %) of the cost of the foundation program multiplied by the district's Index of Taxpaying Ability (ITA). The district's Index of Taxpaying Ability is the district's relative fiscal capacity compared to that of all other districts in the State, based on the full market value of all taxable property of the district. **The higher a District's index, the lower the District's EFA allocation.**

GREENVILLE COUNTY SCHOOLS 2012-2013 GENERAL FUND BUDGET INFORMATION

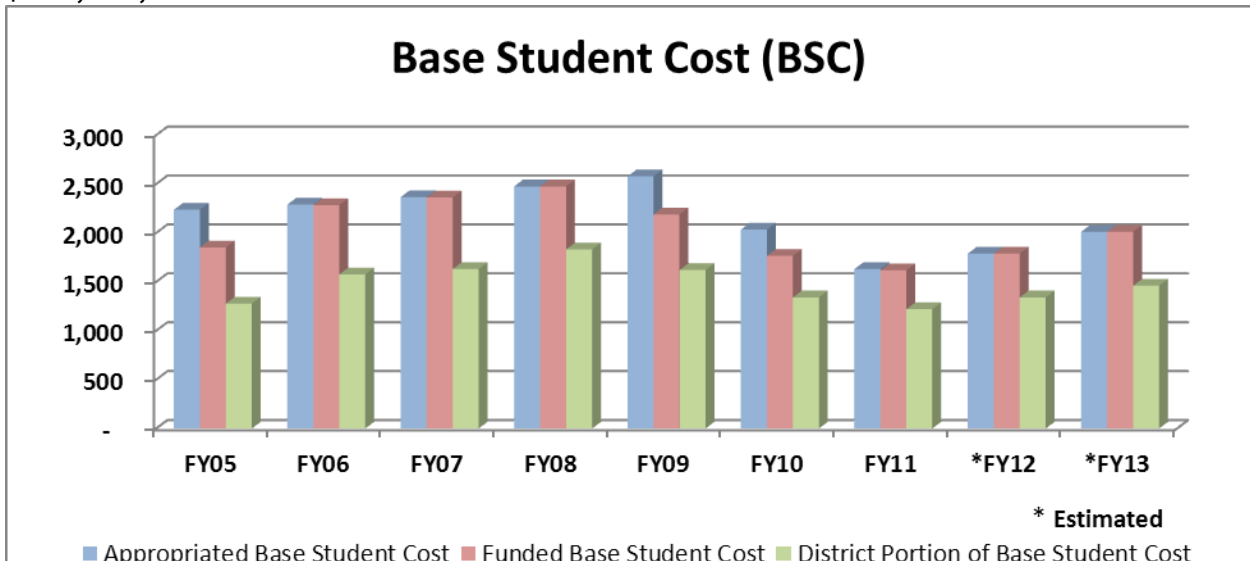
(New Information)

During the South Carolina Assembly's 2010-2011 Session, several provisos were included in the final appropriations act that impacted the district's Index of Taxpaying Ability. Proviso 1.99 directed the State Department of Revenue to calculate an assessed value for a District's Tier 1, 2 and 3 allocations and impute that assessed value into the District's Index of Taxpaying Ability (ITA) formula. This proviso increased Greenville County School's FY 12 ITA from .08593 to .09279 which had a projected impact of reducing the District's FY 12 EFA revenue allocation by \$4,696,000.

Due to the fact that a majority of Districts were projected to be negatively impacted by Proviso 1.99, Proviso 1.98 was also included in the State's final appropriations act for FY 12. Proviso 1.98 created an Education Foundation Supplement and directed that the State funds placed in this account are to be distributed to public school districts in an amount equal to the amount of the loss a District will incur due to Proviso 1.99. Under Proviso 1.98 the District's Education Foundation Supplement for FY 12 was \$4,696,000.

The FY 13 State Budget, as approved by the House, includes Proviso 1.99, renumbered as 1.81. The House budget does not include Proviso 1.98 which provided for the Education Foundation Supplement. Greenville County Schools will therefore not receive the Education Foundation Supplement for FY 13. **This will result in a reduction of \$4,696,000.**

The FY 13 preliminary EFA estimated revenue including this reduction is \$130,489,000.



**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

Tier I

In 1995, State law 12-37-251 “**Property Tax Relief**” was enacted as the State’s effort at property tax relief for homeowners. This law exempted from operational property taxes \$100,000 of a home’s fair market value. This State allocation is to reimburse school districts for the resulting reduction in property taxes. This allocation was capped in FY 02 at \$23,410,000. Districts receive 90% of the allocation on December 1 and the remaining 10% in April. This Property Tax Relief program is now part of the new Homestead Exemption Fund (HEF), and is considered Tier I of the HEF. However, we show it separately due to the dollar amount.

The allocation for FY 13 is \$23,410,000.

Tier II

The “**Homestead Exemption**” is the operational property tax exemption given to persons 65 and older, blind or disabled. This exempts the first \$50,000 fair market value of their homes. This exemption is now considered to be Tier II of the new HEF. The annual reimbursement from the State for this exemption is fixed at the FY 07 amount and is received in April.

The allocation for FY 13 is \$5,900,000.

Tier III

The State’s **Homestead Exemption Fund (HEF)** is the State’s method of attempting to reimburse school districts for operational property tax revenue that would have been produced by homes. In June 2007, the State increased the sales tax from 5% to 6% to fund the HEF. The first year of the HEF was FY 08 and the amount of reimbursement received in the original year was \$43.2 million. Each subsequent year’s allocation includes additional dollars as determined by the State Budget and Control Board using the State inflation rate and State population growth. This total is distributed to each school district based on their percent of weighted pupil units and a poverty weighting. The Tier III reimbursement is distributed by the State in nine equal monthly installments beginning no later than October 15. A final adjustment payment is made before the State closes its fiscal year. However, this estimate may be revised by the State once the final FY 11 revenues are known.

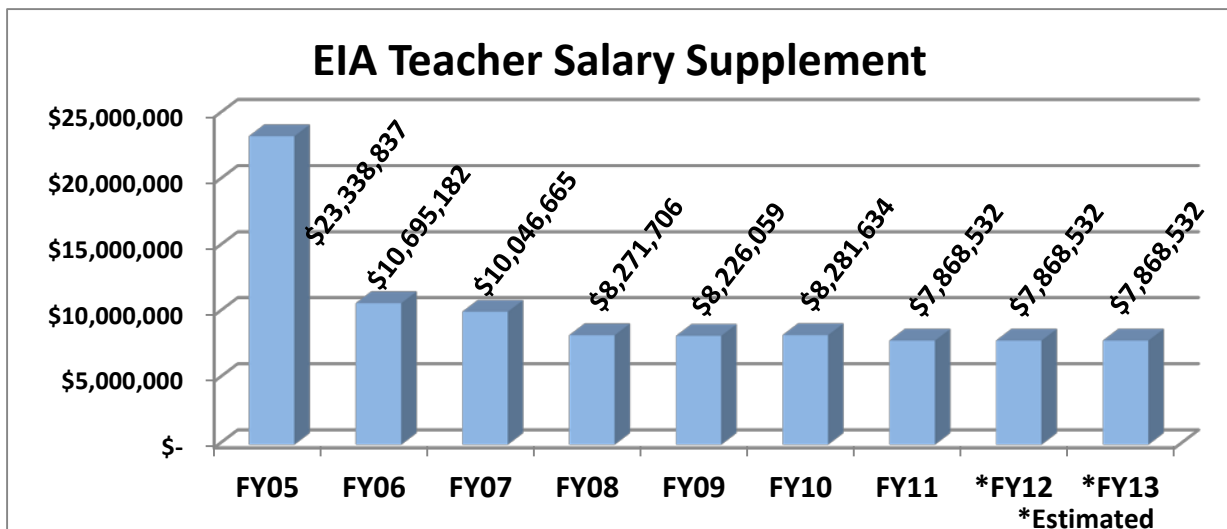
The State Budget and Control Board’s preliminary estimate for FY 13 is \$54,537,000.

The FY 13 **Other State Allocations** are: Special Education Transportation, Home School Instruction, Bus Driver Salaries, Merchant’s Inventory Tax, Manufacturer’s Depreciation, and Motor Carrier Tax and **are estimated at \$6,751,000.**

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

Transfers In

The **EIA Teacher Salary Supplement** represents the State's effort to increase the state minimum salary schedule for teachers to the southeastern average. In projecting the southeastern average, the State includes in the South Carolina base teacher salary all local teacher supplements and all incentive pay. These funds are allocated monthly to districts to fund the EIA portion of the Teacher Salary Schedule. **The preliminary revenue estimate for FY 13 is \$7,868,000, which is a reduction of \$413,000 when compared to the original FY 12 State estimate.**



Federal law allows school districts to charge an “**Indirect Cost**” rate to **Federal Special Revenue Projects and Food Service**. The charge is based on an “Indirect Cost” formula approved by the State Department of Education. **The preliminary revenue estimate for FY 13 is \$3,013,000.**

General Fund – Fund Balance

In FY 01 the Education Finance Act (EFA) Base Student Cost (BSC) was \$2,002. A short term recession occurred during FY 02 and by FY 04 the EFA BSC had dropped to \$1,754. This equated to an annual percentage decrease in the EFA BSC of 4.13%. It took until FY 06, **four years**, for the EFA BSC to return to or exceed the FY 01 levels.

GREENVILLE COUNTY SCHOOLS 2012-2013 GENERAL FUND BUDGET INFORMATION

In FY 08 the EFA BSC was \$2,476 and it currently stands at \$1,874, which is an annual percentage decrease of 6.08% since FY 08. The House version of the EFA BSC for FY 13 is \$2,012. FY 13 will mark the **fifth consecutive year** in which the State's EFA BSC is funded below the FY 08 level. Per the State Budget and Control Board, full funding of the EFA BSC should be \$2,790.

During this period of dramatic reduction in the EFA BSC funding level, the annualized inflation rate from 2008 through March 2012 was 2.18% and during this time the District has grown by 2,874 students or .9% annually.

When formulating the FY 09 General Fund Budget, the District recognized the direction of the economy, implemented cost saving measures and did not create new programs or expand current programs. Since FY 09, in addition to substantial reductions in the General Fund budget due to lack of appropriate State funding of education, we have continued to institute cost saving measures in all areas. These multiyear cost saving efforts have generated recent **non-recurring** fund balances of which \$16,671,098 was approved by the Board to use as a revenue source for the FY 12 General Fund Budget, for the purpose of funding **recurring** expenditures.

While these cost savings efforts continue, their benefits are continually eroded by the rise in the inflation rate since 2008, as shown below:

Inflation Rate by calendar year:

- 2008: 3.80%
- 2009: -.4%
- 2010: 1.60%
- 2011: 3.20%
- 2012: 2.70% (through March)

Use of non-recurring funds, such as the General Fund - Fund Balance, to fund recurring General Fund expenditures **should only be viewed as a short term response, and not a long term solution**, to the continued lack of adequate State funding of education.

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

FY 13 General Fund Revenue – Preliminary Estimates

Local Revenue:	FY 12	FY 13
Property Tax:	\$ 142,280,000	\$ 142,280,000
Interest Income:	400,000	400,000
Other Source:	795,000	795,000
State Revenue:		
Employer Fringe Benefits:	\$ 59,520,000	\$ 63,935,000
Education Finance Act:	119,431,000	130,489,000
Education Foundation Supplement:	4,696,000	0
Property Tax Relief:	23,410,000	23,410,000
Homestead Exemption:	5,900,000	5,900,000
Homestead Exemption Fund:	51,636,000	54,537,000
Other State Allocations:	6,751,000	6,751,000
Transfers In:		
EIA Teacher Salary Supplement:	\$ 8,281,000	\$ 7,868,000
Indirect Cost Revenue:	3,013,000	3,013,000
Subtotal of Estimated Revenue:	\$ 426,113,000	\$ 439,378,000
Use of Fund Balance:	\$ 16,671,098	0
Grand Total:	\$ 442,784,098	\$ 439,378,000

FY 2012 - 2013

Budget Work Session

Estimated General Fund

Expenditures

Section II

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

State Mandated and Local Required Expenditures for 2012-2013

State mandates are: 1.) Legal requirements resulting from legislative acts which impose a new program or demand an increased level of service in an existing program or 2.) Mandates from the State Department of Education.

Local requirements refer to the services and support that facilitate the attainment and sustainability of our Education Plan goals.

State Mandates

Goal 2: Ensure Quality Personnel in All Positions

Partial Cost of Living Increase for School Level Personnel **\$ 7,580,000**

This line reflects a 2% increase in pay for all school level personnel. This is only a partial cost of living increase when compared to current inflation factors. The current southeast consumer price index (a measure of the average change over time in the cost of certain consumer goods) is 2.7%. This category of employee includes all teachers as well as school level staff and administrators.

Teacher Certificate Upgrades **\$ 800,000**

This budget reflects pay increases for teachers upgrading current certificates to reflect higher education levels. Teachers are both required and encouraged to pursue additional training. When that training results in the attainment of an additional degree or certificate upgrade, a commensurate pay increase is mandated.

State Retirement (Employer Portion) Increase **\$ 2,808,000**

This budget reflects an increase in the South Carolina Retirement System employer contribution rate from 9.385% to 10.45%. This equates to an 11.34% rate increase and will be effective July 1, 2012.

State Health (Employer Portion) Insurance Increase **\$ 490,000**

This budget reflects the increase in the employer contribution rate to cover additional costs of providing health coverage to employees insured by the State Health Plan for the last six months of 2012. This increase ranged from 1.033% to 7.22% and went into effect January 1, 2012.

State Health (Employer Portion) Insurance Increase **\$ 1,439,000**

This budget reflects a 4.6% estimated increase in the employer contribution rate to cover additional costs of providing health coverage to employees insured by the State Health Plan. This increase will be effective January 1, 2013.

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

Goal 4: Effectively Manage and Further Develop Financial Resources

Payments to Charter Schools \$ 2,522,000

The General Fund allocation to charter schools is determined per the formula as specified in State Law Section 59-40-140. The application of this formula combined with the projected increase in charter school students requires an increase of \$2,522,000 in the charter school allocation budget.

Local Requirements

Goal 1: Raise the Academic Challenge and Performance of Each Student

Personnel for Student Growth \$ 4,200,000

This budget will fund the additional teachers and school support staff (i.e. guidance counselors, nurses, media specialists, assistant principals, etc...) necessary to serve additional students. These positions are assigned in response to growth as it occurs from the time projections are done in the spring through the opening of school. Planning and Demographics currently projects an increase of 800 students for FY 13.

Instructional Supplies for Student Growth \$ 35,000

This budget will fund the additional cost for supplies and materials necessary to serve projected new students for the FY 13 school year.

Goal 2: Ensure Quality Personnel in All Positions

Partial Cost of Living Increase for All District Level Personnel \$761,000

This line reflects a 2% increase in pay for all district level personnel. This is only a partial cost of living increase when compared to current inflation factors. The current southeast consumer price index (a measure of the average change over time in the cost on certain consumer goods) is 2.7%. This category of employee includes all personnel not based at a school. These employees have received one pay increase, of 1.64% over the last three budgets (FY 10, FY 11, and FY 12).

Goal 3: Provide a School Environment Supportive of Learning

Monarch Elementary School \$656,000

Monarch is scheduled to open in August 2012, serving students in pre-kindergarten through fifth grade. In January 2012, personnel were hired to prepare for the school's opening. This budget will complete those positions and add the remaining support staff at the school.

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

District Property/Liability Insurance Premiums **\$218,000**

Estimated premiums are based on insurance market conditions for school districts.

Goal 4: Effectively Manage and Further Develop Financial Resources

Fuel for District Vehicles **\$250,000**

Additional funds are needed in the district fuel budget due to the sustained increase in fuel prices

Reduction of Expenditures

Goal 4: Effectively Manage and Further Develop Financial Resources

Procurement Audit **(\$ 15,000)**

The Procurement department is required by law to have an external audit every three years. This allocation will not be needed for FY 13.

Information

Projected Impact of Utility Rate Increases

Over the past several years, the District has realized cost savings in utilities through increased efficiencies and employee awareness. This year, Duke Energy implemented a 5.2% increase in January and is projecting an additional 5.0% increase effective August 1, 2012. Though we have been able to absorb these increases through cost saving measures and energy efficient systems, the value of our cost savings is being eroded by increases that exceed the rate of inflation.

Note: This does not include the \$1,959,000 carryover from stimulus funds budgeted to utility expense in FY 10, FY 11 and FY 12. These funds ended and through cost savings we are able to absorb that \$1,959,000 reduction in FY 13.

**GREENVILLE COUNTY SCHOOLS
2012-2013 GENERAL FUND BUDGET INFORMATION**

FY 13 General Fund Expenditures – Preliminary Estimates

Budgeted Expenditures for FY 12	\$ 442,784,098
FY 13 State Mandated Expenditures:	15,639,000
FY 13 Local Required Expenditures:	6,120,000
FY 13 Reduction of Expenditures:	<u>(15,000)</u>
FY 13 Total of Estimated Expenditures:	<u>\$ 464,528,098</u>

Notwithstanding any other changes to revenue or expenditures, this estimate projects a difference between revenue and expenditures of \$25,150,000.

2012 - 2013

Budget Work Session

Appendix

Appendix

FY 13 Budget Calendar	1
FY 12 District Calendar	2
FY 13 District Calendar	3
Elementary School Personnel Allocations	4
Middle School Personnel Allocations	5
High School Personnel Allocations	6
Student Teacher Ratio History	7
School Dollar Allocations	8
In\$ite Summary	9
Greenville County Schools In\$ite FY 10	10
State In\$ite FY 10	11
Greenville County Schools In\$ite FY 09	12
State In\$ite FY 09	13

GREENVILLE COUNTY SCHOOLS FY 13 BUDGET CALENDAR

Budget Work Session with Board of Trustees

Thursday, April 26, 2012

9:00 – 11:00

First Reading of General Fund Budget

Tuesday, May 15, 2012

9:00 – 11:00

Public Hearing

Tuesday, June 05, 2012

6:00 – 6:30 pm

Second Reading of General Fund Budget

Tuesday, June 05, 2012

6:30 – 8:30 pm

Greenville County Schools Employee Calendar 2011-12

(Includes 5 Days for Closing of All Locations/Required Leave for 12-Month Employees)
P.O. Box 2848 • Greenville, SC 29602 • 864.355.3100 • www.greenville.k12.sc.us

(Revised 7-7-11)

July 2011 ▶

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

October 2011 ▶

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January 2012 ▶

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2012 ▶

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

August 2011 ▶

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

November 2011 ▶

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

February 2012 ▶

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29			

May 2012 ▶

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2011 ▶

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

December 2011 ▶

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

March 2012 ▶

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2012

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

School Start/End Dates

4K-12 First Day..... Aug. 17
4K (Half Days)..... Aug. 17-19
* 4K-12 (Half Days).... May 30, 31, June 1
4K-12 Last Day..... June 1
(*Half days are last 3 days of school.)

Student Holidays

Labor Day..... Sept. 5
Thanksgiving Break..... Nov. 23-25
Winter Break..... Dec. 19 - Dec 30
MLK Day Jan. 16
Presidents' Day Feb. 20
Spring Break..... April 2-6
Memorial Day May 28

Prof. Dev. Workdays /Student Holidays

Schools - Flex..... Aug. 10
Schools - Flex..... Aug. 11
AM-District, PM-Schools (Flex) ... Aug. 12
Schools - Flex..... Aug. 15
Schools - Workday Aug. 16
Schools - Parent/Teacher Conf. and MAP
Improve. (Ex. Day #1)..... Oct. 13
AM District/PM Schools - Flex
(Ex. Day #2) Oct. 14
AM Dist./PM Schools - Flex
(Ex. Day #3) Jan. 13
Schools - Workday June 4
Schools - Workday June 5

Makeup Days (In Order of Use)

*Makeup Day 1..... April 9
*Makeup Day 2..... March 12
*Makeup Day 3..... March 9
(*If day not needed, it becomes a student holiday.)

12-Month Employee Holidays

Independence Day July 4
Labor Day..... Sept. 5
Thanksgiving Break..... Nov. 24-25
Winter Break..... Dec. 21 - Dec. 30
MLK Day Jan. 16
Presidents' Day Feb. 20
Spring Break..... April 4-6
Memorial Day May 28

★ Dates—All Locations Closed/
12-Month Employees Required Leave
November 23, December 19-20, April 2-3

Religious Observances

School officials cooperate with students and employees when they need to be absent to participate in religious observances. Students missing school are given an opportunity to make up work without penalty. Employees may use personal days (or vacation if applicable) to observe religious holidays.

Other Important Dates

2011 Summer Sched. (4-day Work Week)
..... Closed Fridays from June 6-Aug. 5;
Also Monday, August 8
5K and 1st Grade Reg.
2012-13 January 18-20
4K Pre-Registration
for 2012-13 February 1-3
High School Graduations. May 31, June 1

Interim Progress Reports

1st Quarter Report..... September 19
2nd Quarter Report..... November 28
3rd Quarter Report February 15
4th Quarter Report..... April 30

Grading Periods

End 1st Quarter (45th Day) Oct. 21
End 2nd Quarter (91st Day) Jan. 12
End 3rd Quarter (135th Day) March 21
End 4th Quarter (180th Day) June 1

Report Cards

1st Report Card Oct. 31
2nd Report Card Jan. 19
3rd Report Card March 27
4th Report Card June 5

Student Testing (Tentative)

MAP Testing Window
(Gr. 2-8, ID 1, 9-12) Sept. 6-30
High School Exit Ex. (ID 9-12)..... Oct. 18-20
CogAT Testing (Gr. 2) Nov. 2-4
ITBS Testing (Gr. 2) Nov. 8-10
MAP Testing Window (Optional)
(Gr. 2-8, ID 1, 9-12) Dec. 1-15
EOCEP Tests
(Block HS Only) Jan. 4-6, 9-12
Exams-Full Day
(MS & HS) Jan. 9-12
ELDA Testing
(ID Students) Feb 21-April 13
MAP Testing Window
(Gr. 2-8, ID K, 1, 9-12) Mar. 1-28
SC ALT Testing
(ID Students) Mar. 5-April 27
PASS Writing Test (Gr. 5, 8) . March 20-21
High School Exit Exam
(Gr. 10, ID 9, 11, 12) April 17-19
*AP Testing (HS)..... May 7-18
PASS - ELA, Math, Science,
and Social Studies
(Gr. 3-8) May 7-11
EOCEP Tests (Middle & High)
(HS Courses) May 14-25
Exams-(MS & HS) May 29-31, June 1

(*Revised Since 7-7-11)

2012-13 School Calendar

Earliest Student Attendance Day: Monday, August 20, 2012 (Note: Start date can be no earlier than 3rd Monday in August per State Law.)

Employee Calendar 2012-13

(January 24, 2012)
(Includes 5 Days for Closing All Locations/Required Leave for 12 Month Employees.)

July 2012

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

October 2012

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January 2013

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April 2013

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

August 2012

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2012

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

February 2013

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

May 2013

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September 2012

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2012

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

March 2013

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2013

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

4K-12 School Start/End Dates

First Day Aug. 22
*Half Days..... June 4-6
Last Day June 6
(*Half days are last 3 days of school.)

Student Holidays

Labor Day Sept. 3
Election Day Nov. 6
Thanksgiving Break Nov. 21-23
Winter Break..... Dec. 20-Jan. 1
MLK Day Jan. 21
Presidents' Day Feb. 18
Spring Break..... April 1-5

Prof. Dev. Workdays /Student Holidays

Schools - Flex Aug. 16
Schools - Flex Aug. 17
Schools - Flex Aug. 20
Schools - Workday Aug. 21
District - Full Day Oct. 18
Schools - Parent/Teacher Conf. and MAP Improve. (Ex. Day #1)..... Oct. 19
AM Dist./PM Schools - Flex (Ex. Day #2) Jan. 18
Schools - Flex (Ex. Day #3)..... May 27
*Schools - Workday June 10
Schools - Workday (Ex. Day #4)..... June 11
(*Moves to June 7, if makeup day #3 not needed.)

Makeup Days (In Order of Use)

*Makeup Day 1 April 29
*Makeup Day 2 March 29
*Makeup Day 3 June 7
(*If day not needed, it becomes a student holiday)

12-Month Employee Holidays

Independence Day July 4
Labor Day Sept. 3
Election Day November 6
Thanksgiving Break Nov. 22-23
Winter Break..... Dec. 24 - Jan. 1
MLK Day Jan. 21
Presidents' Day Feb. 18
Spring Break..... April 1-3

Dates-All Locations Closed/ 12-Month Employees Required Leave

November 21, December 20-21, April 4-5

2013-14 School Calendar

Earliest Student Attendance Day: Monday, August 19, 2013
(Note: Start date can be no earlier than 3rd Monday in August per State Law.)

Religious Observances

School officials cooperate with students and employees when they need to be absent to participate in religious observances. Students missing school are given an opportunity to make up work without penalty. Employees may use personal days (or vacation if applicable) to observe religious holidays.

Other Important Dates

2012 Summer Sched. (4-day Work Week)
..... Closed Fridays from June 4 - Aug. 10;
Also Monday, August 13
5K and First Grade Registration
for 2013-14 Jan. 22-25
High School Graduations..... June 5-6

4K Important Dates

Half Days Aug. 22-24, Sept. 28,
Feb. 8, June 4-6

Pre-Registration
for 2013-14 Jan. 30-Feb. 1
Screening (No Classes)..... March 20-22

Interim Progress Reports

1st Quarter Report..... Sept. 24
2nd Quarter Report..... Dec. 3
3rd Quarter Report Feb. 21
4th Quarter Report..... May 6

Grading Periods/Report Cards

End 1st Quarter Oct. 26/Nov. 5
End 2nd Quarter Jan. 17/Jan. 24
End 3rd Quarter..... March 25/April 9
End 4th Quarter June 6/June 11

Student Testing (Tentative)

MAP Testing Window
(Gr. 2-8, ID 1, 9-12) Sept. 4-28
High School Exit Exam
(ID 9-12) Oct. 23-25
CogAT Testing (Gr. 2) Nov. 7-9
ITBS Testing (Gr. 2) Nov. 13-14
MAP Testing Window (Optional)
(Gr. 2-8, ID 1, 9-12) Dec. 3-14
EOCEP Tests
(Block HS Only) Jan. 8-11, 14-17
Exams-Full Day (MS & HS) Jan. 14-17
ELDA Testing
(ID Students) Feb. 19-April 12
MAP Testing Window
(Gr. 2-8, ID K, 1, 9-12) Mar. 4- 28
SC ALT Testing
(ID Students) March 4-April 26
PASS Writing Test (Gr. 3-8) March 19-20
High School Exit Exam
(Gr. 10, ID 9, 11, 12) April 16-18
AP Testing (HS) May 6-17
PASS - ELA, Math, Science,
and Social Studies
(Gr. 3-8) May 7-10
EOCEP Tests (Middle & High)
(HS Courses) May 20-24, 28-31
Exams-(MS & HS) June 3-6

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY
FISCAL YEAR 2012 - 2013**

PRELIMINARY PERSONNEL ALLOCATIONS - ELEMENTARY SCHOOLS

GENERAL FUND							
# of Students	ADMINISTRATION				MEDIA CENTER		GUIDANCE
	Principal	Assistant Principal	Administrative Assistant	* ✦ Secretary/ Clerk	Specialist	Clerk	Counselor
1 - 349	1.0	-	1.0	2.0	1.0	-	0.5
350 - 439	1.0	-	1.0	2.0	1.0	-	0.5
440 - 499	1.0	-	1.0	2.0	1.0	0.5	0.5
500 - 600	1.0	-	1.0	2.0	1.0	0.5	1.0
601 - 659	1.0	1.0	-	2.0	1.0	0.5	1.0
660 - 749	1.0	1.0	-	2.5	1.0	1.0	1.0
750 - 999	1.0	1.0	-	2.5	1.0	1.0	1.5
1000 - 1099	1.0	1.0	1.0	3.0	2.0	1.0	2.0
1100 - 1249	1.0	1.5	1.0	3.5	2.0	1.0	2.0
1250 - 1319	1.0	1.5	1.0	3.5	2.0	1.0	2.5
1320 - 1499	1.0	2.0	1.0	3.5	2.0	1.0	2.5
1500+	1.0	2.0	1.0	3.5	2.0	1.0	3.0
* Only one position per school may be classified as a secretarial position.							
✦Each school has 10 additional days to assign to the PowerSchool clerk to help insure data quality.							
TEACHER ALLOCATION							
Kindergarten	Allocated 1.0 teacher for each class of 26 students based on 8th day of school.						
Regular	Allocated at a ratio of 21.5:1 in grades 1,2, and 3 and 25.5:1 in grades 4 and 5, based on actual enrollment (exclusive of self-contained special education classes) on the 8th day of school.						
Regular Supplemental	Schools with regular enrollment of less than 200 receive an additional 1.0 teacher.						
Related Arts	Allocated according to the number of classes (including kindergarten and special education self-contained)						
Special Education	Allocated according to the type of disability and student need						
TEACHER AIDE ALLOCATION							
Kindergarten	Allocated 1.0 per kindergarten teacher.						
Special Education	Allocated 1.0 per each TMH, OH, EH, VH, HH, and multi-disability self-contained class.						
SUPPORT ALLOCATION							
Instructional Coach	Allocated 1.0 per elementary school funded from General Fund and/or special revenue state funds.						
Nurses	Allocated 1.0 per elementary school funded from General Fund and/or state nursing funds. Additional allocations based on acuity as determined by Medical Health Services.						
Custodial Services	Custodial Services are centralized. The personnel allocation is determined using a formula based on building square footage.						
SPECIAL REVENUE FUND							
Title I	Allocated based on student eligibility and the school project as written .						
IDEA	Allocated based on available funding and the district project as written.						
State RCS	Allocated based on class size criteria, limited by available funding.						
Title II RCS	Allocated based on class size criteria, limited by available funding.						
Other	Allocated based on grant award criteria, limited by available funding.						

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY
FISCAL YEAR 2012 - 2013**

PRELIMINARY PERSONNEL ALLOCATIONS - MIDDLE SCHOOLS

GENERAL FUND					
# of Students	ADMINISTRATION			MEDIA CENTER	
	Principal	♦ Assistant Principal	* ♦ Secretary/ Clerk	Specialist	Clerk
1 - 649	1.0	1.0	2.0	1.0	1.0
650 - 999	1.0	1.0	2.5	1.0	1.0
1000 - 1349	1.0	2.0	3.0	2.0	1.0
1350 - 1500	1.0	2.0	3.5	2.0	1.0
1501 - 1700	1.0	2.0	3.5	2.0	1.5
1701 +	1.0	2.0	4.0	2.0	1.5
*Only one position per school may be classified as a secretarial position.					
♦Each school has 10 additional days to assign to the PowerSchool clerk to help insure data quality.					
▶ Each principal has 15 additional days to assign at his/her discretion to Guidance.					
♦Each principal has 10 additional days to assign at her/his discretion to either an assistant principal or a counselor.					
TEACHER ALLOCATION					
Regular	Allocated at a ratio of 21:1 in core classes based on actual enrollment (exclusive of self-contained special education classes) on the 8th day of school.				
Reading/Math	Allocated 1.0 per middle school for either a reading or math lab teacher.				
Special Education	Allocated according to type of disability and student need.				
TEACHER AIDE ALLOCATION					
Special Education	Allocated 1.0 per self-contained class for TMH, OH, EH, VH, HH, and multi-disability classes.				
SUPPORT ALLOCATION					
Administrative Assistant	Allocated 1.0 per middle school.				
▶ Guidance Counselor/ Career Dev. Facilitator	Allocated at a ratio of 350:1.				
ISS Aide	Allocated 1.0 per middle school.				
Student Support Clerk	Allocated 1.0 per middle school.				
Custodial Services	Custodial Services are centralized. The personnel allocation is determined by a formula based on building square footage.				
SPECIAL REVENUE FUNDS					
Title I	Allocated based on student eligibility and the school project as written .				
IDEA	Allocated based on the district project as written, limited by available funding.				
Nurses	Allocated 1.0 per middle school. Additional nurses allocated based on acuity as determined by Medical Health Services.				
Other	Allocated based on grant award criteria, limited by available funding.				
EIA	Allocated 1.0 FTE instructional coach per middle school.				

**THE SCHOOL DISTRICT OF GREENVILLE COUNTY
FISCAL YEAR 2012 - 2013**

PRELIMINARY PERSONNEL ALLOCATIONS - HIGH SCHOOLS

GENERAL FUND								
# of Students	ADMINISTRATION				MEDIA CENTER		SUPPORT	HEALTH
	Principal	◆ Assistant Principal	Admin. Assistant	* ◆ Secretary/ Clerk	Specialist	Clerk	Student Support Clerk	Nurse
1 - 749	1.0	1.0	-	2.5	1.0	1.0	1.0	1.0
750 - 999	1.0	2.0	-	3.0	1.0	1.0	1.0	1.0
1000 - 1249	1.0	3.0	-	3.0	2.0	1.0	1.0	1.0
1250 - 1449	1.0	3.0	-	3.5	2.0	1.0	1.0	1.0
1500 - 1700	1.0	3.0	-	3.5	2.0	1.5	1.0	1.0
1701 - 1749	1.0	3.0	-	4.0	2.0	1.5	1.0	1.0
1750 - 2000	1.0	4.0	-	4.0	2.0	1.5	1.0	1.0
2001 +	1.0	5.0	1.0	5.0	2.0	1.5	1.5	2.0
<p>* Only one position per school may be classified as a secretarial position.</p> <p>◆ Each school has 10 additional days to assign to its PowerSchool clerk to help insure data quality.</p> <p>▶ Each principal has 65 additional days to assign at his/her discretion to Guidance.</p> <p>◆ Each principal has 10 additional days to assign at her/his discretion to either an assistant principal or counselors.</p>								
TEACHER ALLOCATION								
Regular	Allocated at a ratio of 22:1 based on actual enrollment (exclusive of self-contained special education classes) on the 8th day of school.							
Regular Supplemental	Schools with < 1,000 regular students receive an additional allocation: 0-700=6.0; 701-800 = 5.0 ; 801-900 = 4.5 ; 901-1000 = 4.0							
Special Education	Allocated according to the type of disability and student need.							
TEACHER AIDE ALLOCATION.								
Special Education	Allocated 1.0 per self-contained class for TMH, OH, EH, VH, HH, and multi-disability classes.							
SUPPORT ALLOCATION								
▶ Guidance Counselor /CDF	Allocated at a ratio of 350:1.							
Curriculum Resource Teacher	Allocated 1.0 per school.							
ISS Aide	Allocated 1.0 per school.							
Nurses	Additional allocations based on acuity as determined by Medical Health Services.							
Custodial Services	Custodial Services are centralized. The personnel allocation is determined by a formula based on building square footage.							
SPECIAL REVENUE FUND								
IDEA	Allocated based on the district projects as written, limited by available funding.							
Other	Allocated based on grant award criteria, limited by available funding.							
EIA	Allocated 1.0 FTE to each high school for either a reading or math lab teaching position.							

GREENVILLE COUNTY SCHOOLS

STUDENT TEACHER RATIOS FY 02 TO FY 13

FY 01-02

K	26
Gr 1-3	21
Gr 4-5	25.5
Gr 6-8	21.5 + .5 for keyboarding
Gr 9-12	22.5

FY 02-03

K	26
Gr 1-3	21
Gr 4-5	25.5
Gr 6-8	21.5 + .5 for keyboarding
Gr 9-12	22.5

FY 03-04

K	26
Gr 1-3	23
Gr 4-5	27.5
Gr 6-8	23.5 + .5 for keyboarding
Gr 9-12	24.5

FY 04-05

K	25
Gr 1-3	21.75
Gr 4-5	26.25
Gr 6-8	25 + 6.0 rel arts
Gr 9-12	23.25

FY 05-06

K	25
Gr 1-3	21.75
Gr 4-5	25.25
Gr 6-8	25 + 7.0 rel arts + .5>700
Gr 9-12	22.75

FY 06-07

K	25
Gr 1-3	21
Gr 4-5	25
Gr 6-8	25 + 7.0 rel arts + .5>700
Gr 9-12	22

FY 07-08

K	25
Gr 1-3	21
Gr 4-5	25
Gr 6-8	25 + 7.0 rel arts + .5>700
Gr 9-12	22

FY 08-09

K	25
Gr 1-3	21
Gr 4-5	25
Gr 6-8	25 + 7.0 rel arts + .5>700
Gr 9-12	22

FY 09-10

K	25
Gr 1-3	21.5
Gr 4-5	25.5
Gr 6-8	25.5 + 7.0 rel arts + .5>700
Gr 9-12	22.5

FY 10-11

K	27
Gr 1-3	22.5
Gr 4-5	26.5
Gr 6-8	22 (related arts and .5>700 rolled into calculation before increase of 1.0)
Gr 9-12	23 (HS Diploma rolled into calculation before increase of 1.0)

FY 11-12

K	26
Gr 1-3	21.5
Gr 4-5	25.5
Gr 6-8	21
Gr 9-12	22

PRELIMINARY

FY 12-13

K	26
Gr 1-3	21.5
Gr 4-5	25.5
Gr 6-8	21
Gr 9-12	22

**GREENVILLE COUNTY SCHOOLS
FISCAL YEAR 2012-2013
PRELIMINARY GENERAL FUND DOLLAR ALLOCATIONS**

Category	Elementary Schools	Middle Schools	High Schools
Band materials per school	-	440.00	1,808.00
Copier maintenance per school	800.00	800.00	800.00
Copier maintenance per student	4.96	5.84	6.72
Extracurricular transportation per school	-	1,200.00	2,400.00
Forensics materials per school	-	-	800.00
Guidance materials per counselor FTE	180.00	-	-
Instructional equipment per student	3.60	3.60	3.60
Instructional materials per student	24.40	24.40	24.40
Kindergarten equipment per new class	1,188.00	-	-
Kindergarten materials per new class	2,200.00	-	-
Media books & materials per student	8.12	8.92	11.36
Media books per new kindergarten class	227.00	-	-
Music supplies per student	-	-	2.48
Office supplies per student	1.20	1.20	1.20
Reading materials per student	4.80	-	-
Science materials per school	800.00	3,200.00	4,000.00
Science materials per student (grades 3,4,5)	8.00	-	-
Special Education materials per new class	227.00	227.00	227.00
Special Education supplies per continuing class	126.00	126.00	126.00
Agriculture supplies per class	-	-	58.00
Agriculture equipment per class	-	-	97.00
Business Education supplies per class	-	-	75.00
Business Education equipment per class	-	-	97.00
Fam & Cons Sci supplies per enrollee per semester	-	1.20	2.40
Ind Tech materials per enrollee per semester	-	1.20	2.40
Pre-Vocational supplies per class	-	-	106.00
Pre-Vocational equipment per class	-	-	194.00

**Greenville County Schools
In\$ite Summary
Review of District and Program Management Cost**

Fiscal Year	Greenville County Schools	Average for All Districts
FY 10	1.49%	2.54%
FY 09	1.63%	2.63%
FY 08	1.60%	2.67%
FY 07	1.57%	2.72%
FY 06	1.53%	2.65%
FY 05	1.56%	2.56%
FY 04	1.75%	2.61%
FY 03	1.82%	2.62%

Source is the State's Financial Analysis Reporting System called In\$ite.

Per In\$ite, the "District and Program Management" section includes the Deputy Superintendents, Senior Administrators, Researchers, Superintendent, Board of Trustees and Legal Services.

This means that for every dollar spent, not including capital projects, we spend approximately 1.5 cents on District and Program Management Cost.

GCS FY 10

County /
District:

Greenville 23 / 01

Total Greenville County Schools

Location Code: 2301

# Of Students	71,186	District Total	\$	686,701,721			
Total Expenditures	\$	686,701,721	Capital & Out-of District Obligations		\$	141,305,776	
Function	Sub-Function	Detail Function	\$	545,395,945	\$	7,662	
						% To Total	
						100.00%	
INSTRUCTION			\$	311,192,314	\$	4,372	
						57.06%	
Face-To-Face Teaching			\$	300,970,276	\$	4,228	
						55.18%	
Instructional Teachers			\$	279,486,119	\$	3,926	
						51.24%	
Substitutes			\$	6,625,789	\$	93	
						1.21%	
Instructional Paraprofessionals			\$	14,858,368	\$	209	
						2.72%	
Classroom Materials			\$	10,222,038	\$	144	
						1.87%	
Pupil-Use Technology & Software			\$	5,180,355	\$	73	
						0.95%	
Instructional Materials & Supplies			\$	5,041,683	\$	71	
						0.92%	
INSTRUCTIONAL SUPPORT			\$	80,153,984	\$	1,126	
						14.70%	
Pupil Support			\$	57,625,563	\$	810	
						10.57%	
Guidance & Counseling			\$	14,227,291	\$	200	
						2.61%	
Library & Media			\$	10,452,801	\$	147	
						1.92%	
Extracurricular			\$	22,214,851	\$	312	
						4.07%	
Student Health & Services			\$	10,730,620	\$	151	
						1.97%	
Teacher Support			\$	17,687,153	\$	248	
						3.24%	
Curriculum Development			\$	15,634,292	\$	220	
						2.87%	
In-Service & Staff Training			\$	2,052,861	\$	29	
						0.38%	
Program Support			\$	4,841,268	\$	68	
						0.89%	
Program Development			\$	1,445,113	\$	20	
						0.26%	
Therapists, Psychologists, Evaluators, Personal Attendants, & Social Workers			\$	3,396,155	\$	48	
						0.62%	
OPERATIONS			\$	113,487,864	\$	1,594	
						20.81%	
Non-Instructional Pupil Services			\$	49,567,433	\$	696	
						9.09%	
Transportation			\$	14,519,361	\$	204	
						2.66%	
Food Service			\$	32,722,840	\$	460	
						6.00%	
Safety			\$	2,325,232	\$	33	
						0.43%	
Facilities			\$	50,320,413	\$	707	
						9.23%	
Building Upkeep & Maintenance							
Business Services			\$	13,600,018	\$	191	
						2.49%	
Data Processing			\$	5,461,677	\$	77	
						1.00%	
Business Operations			\$	8,138,341	\$	114	
						1.49%	
OTHER COMMITMENTS			\$	-	\$	-	
						0.00%	
Contingencies			Budgeted Contingencies	\$	-	-	
						0.00%	
Capital				\$	130,808,755	\$	1,838
							23.98%
Debt Service				\$	76,792,931	\$	1,079
							14.08%
Capital Projects				\$	54,015,824	\$	759
							9.01%
Out-Of-District Obligations				\$	10,497,021	\$	147
							1.92%
Parochial, Private, Charter, & Public School Pass Throughs				\$	10,497,021	\$	147
							1.92%
Retiree Benefits & Other				\$	-	\$	-
							0.00%
Legal Obligations			Claims & Settlements	\$	-	\$	-
							0.00%
LEADERSHIP			\$	40,561,783	\$	570	
							7.44%
School Management				\$	32,447,952	\$	456
							5.95%
Principals & Assistant Principals				\$	25,300,412	\$	355
							4.64%
School Office				\$	7,147,540	\$	100
							1.31%
Program Management				\$	5,083,936	\$	71
							0.93%
Deputies, Senior Administrators, Researchers & Program Evaluators				\$	5,083,936	\$	71
							0.93%
District Management				\$	3,029,895	\$	43
							0.56%
Superintendent & School Board				\$	2,902,045	\$	41
							0.53%
Legal				\$	127,850	\$	2
							0.02%

Fiscal Year 2009-2010

Per Pupil Expenditure = Total District Expenditures - Capital and Out-of-District Obligations/# of Students

State FY 10

County /
District:

Total of all School Districts

# Of Students	721,062	District Total	\$ 8,608,466,328		
Total Expenditures	\$ 8,608,466,328	Capital & Out-of-District Obligations	\$ 2,113,063,999	LEA Expenditures	Per Pupil
Function	Sub-Function	Detail Function	\$ 6,495,402,329	\$ 9,008	% To Total
INSTRUCTION			\$ 3,719,608,654	\$ 5,159	57.27%
Face-To-Face Teaching			\$ 3,529,316,224	\$ 4,895	54.34%
Instructional Teachers			\$ 3,271,730,861	\$ 4,537	50.37%
Substitutes			\$ 56,339,617	\$ 78	0.87%
Instructional Paraprofessionals			\$ 201,245,746	\$ 279	3.10%
Classroom Materials			\$ 190,292,430	\$ 264	2.93%
Pupil-Use Technology & Software			\$ 69,046,537	\$ 96	1.06%
Instructional Materials & Supplies			\$ 121,245,893	\$ 168	1.87%
INSTRUCTIONAL SUPPORT			\$ 886,824,073	\$ 1,230	13.65%
Pupil Support			\$ 594,339,326	\$ 824	9.15%
Guidance & Counseling			\$ 168,630,120	\$ 234	2.60%
Library & Media			\$ 107,995,788	\$ 150	1.66%
Extracurricular			\$ 178,906,902	\$ 248	2.75%
Student Health & Services			\$ 138,806,516	\$ 193	2.14%
Teacher Support			\$ 224,464,064	\$ 311	3.46%
Curriculum Development			\$ 155,363,840	\$ 215	2.39%
In-Service & Staff Training			\$ 69,100,224	\$ 96	1.06%
Program Support			\$ 68,020,683	\$ 94	1.05%
Program Development			\$ 10,746,082	\$ 15	0.17%
Therapists, Psychologists, Evaluators, Personal Attendants, & Social Workers			\$ 57,274,601	\$ 79	0.88%
OPERATIONS			\$ 1,344,364,548	\$ 1,864	20.70%
Non-Instructional Pupil Services			\$ 549,529,551	\$ 762	8.46%
Transportation			\$ 177,767,219	\$ 247	2.74%
Food Service			\$ 338,809,646	\$ 470	5.22%
Safety			\$ 32,952,686	\$ 46	0.51%
Facilities			\$ 595,861,998	\$ 826	9.17%
Building Upkeep & Maintenance			\$ 595,861,998	\$ 826	9.17%
Business Services			\$ 198,972,999	\$ 276	3.06%
Data Processing			\$ 88,677,363	\$ 123	1.37%
Business Operations			\$ 110,295,636	\$ 153	1.70%
OTHER COMMITMENTS			\$ 174,234	\$ -	0.00%
Contingencies			\$ -	\$ -	0.00%
Budgeted Contingencies			\$ -	\$ -	0.00%
Capital			\$ 1,980,841,493	\$ 2,747	30.50%
Debt Service			\$ 861,544,073	\$ 1,195	13.26%
Capital Projects			\$ 1,119,297,420	\$ 1,552	14.70%
Out-Of-District Obligations			\$ 132,222,506	\$ 183	2.04%
Parochial, Private, Charter, & Public School Pass Throughs			\$ 132,222,506	\$ 183	2.04%
Retiree Benefits & Other			\$ -	\$ -	0.00%
Legal Obligations			\$ 174,234	\$ -	0.00%
Claims & Settlements			\$ 174,234	\$ -	0.00%
LEADERSHIP			\$ 544,430,820	\$ 755	8.38%
School Management			\$ 379,531,250	\$ 526	5.84%
Principals & Assistant Principals			\$ 280,542,132	\$ 389	4.32%
School Office			\$ 98,989,118	\$ 137	1.52%
Program Management			\$ 85,516,677	\$ 119	1.32%
Deputies, Senior Administrators, Researchers & Program Evaluators			\$ 85,516,677	\$ 119	1.32%
District Management			\$ 79,382,893	\$ 110	1.22%
Superintendent & School Board			\$ 74,479,840	\$ 103	1.15%
Legal			\$ 4,903,053	\$ 7	0.08%

Fiscal Year 2009-2010

Per Pupil Expenditure = Total District Expenditures - Capital and Out-of-District Obligations/# of Students

GCS FY 09

County /
District:

Greenville 23 / 01

Total Greenville County Schools

Location Code: 2301

# Of Students	70,313	District Total	\$	690,067,136		
Total Expenditures	\$	690,067,136	Capital & Out-of District Obligations		\$	130,616,021
Function	Sub-Function	Detail Function	\$	559,451,115	\$	7,957
						100.00%
INSTRUCTION			\$	324,525,298	\$	4,615
						58.01%
Face-To-Face Teaching			\$	312,352,998	\$	4,442
						55.83%
Instructional Teachers			\$	290,324,457	\$	4,129
						51.89%
Substitutes			\$	6,541,513	\$	93
						1.17%
Instructional Paraprofessionals			\$	15,487,028	\$	220
						2.77%
Classroom Materials			\$	12,172,300	\$	173
						2.18%
Pupil-Use Technology & Software			\$	6,890,357	\$	98
						1.23%
Instructional Materials & Supplies			\$	5,281,943	\$	75
						0.94%
INSTRUCTIONAL SUPPORT			\$	76,791,922	\$	1,092
						13.73%
Pupil Support			\$	51,782,585	\$	736
						9.26%
Guidance & Counseling			\$	15,009,227	\$	213
						2.68%
Library & Media			\$	10,946,049	\$	156
						1.96%
Extracurricular			\$	15,551,825	\$	221
						2.78%
Student Health & Services			\$	10,275,484	\$	146
						1.84%
Teacher Support			\$	20,066,707	\$	285
						3.59%
Curriculum Development			\$	16,757,978	\$	238
						3.00%
In-Service & Staff Training			\$	3,308,729	\$	47
						0.59%
Program Support			\$	4,942,630	\$	70
						0.88%
Program Development			\$	1,476,260	\$	21
						0.26%
Therapists, Psychologists, Evaluators, Personal Attendants, & Social Workers			\$	3,466,370	\$	49
						0.62%
OPERATIONS			\$	116,341,206	\$	1,655
						20.80%
Non-Instructional Pupil Services			\$	50,099,417	\$	713
						8.96%
Transportation			\$	14,317,086	\$	204
						2.56%
Food Service			\$	33,550,834	\$	477
						6.00%
Safety			\$	2,231,497	\$	32
						0.40%
Facilities			\$	52,514,769	\$	747
						9.39%
Building Upkeep & Maintenance						
Business Services			\$	13,727,020	\$	195
						2.45%
Data Processing			\$	5,457,714	\$	78
						0.98%
Business Operations			\$	8,269,306	\$	118
						1.48%
OTHER COMMITMENTS			\$	-	\$	-
						0.00%
Contingencies			\$	-	\$	-
						0.00%
Budgeted Contingencies						
Capital			\$	121,920,835	\$	1,734
						21.79%
Debt Service			\$	70,681,627	\$	1,005
						12.63%
Capital Projects			\$	51,239,208	\$	729
						8.39%
Out-Of-District Obligations			\$	8,695,186	\$	124
						1.55%
Parochial, Private, Charter, & Public School Pass Throughs			\$	8,695,186	\$	124
						1.55%
Retiree Benefits & Other			\$	-	\$	-
						0.00%
Legal Obligations			\$	-	\$	-
						0.00%
Claims & Settlements						
LEADERSHIP			\$	41,792,689	\$	594
						7.47%
School Management			\$	32,698,485	\$	465
						5.84%
Principals & Assistant Principals			\$	25,201,191	\$	358
						4.50%
School Office			\$	7,497,294	\$	107
						1.34%
Program Management			\$	5,639,926	\$	80
						1.01%
Deputies, Senior Administrators, Researchers & Program Evaluators			\$	5,639,926	\$	80
						1.01%
District Management			\$	3,454,278	\$	49
						0.62%
Superintendent & School Board			\$	2,965,724	\$	42
						0.53%
Legal			\$	488,554	\$	7
						0.09%

Fiscal Year 2008-2009

Per Pupil Expenditure = Total District Expenditures - Capital and Out-of-District Obligations/# of Students

County /
District:

Total of all School Districts

# Of Students	711,152	District Total	\$	8,680,995,680				
Total Expenditures	\$	8,680,995,680	Capital & Out-of District Obligations	\$	2,077,407,879	LEA Expenditures	Per Pupil	% To Total
Function	Sub-Function	Detail Function	\$	6,603,587,801	\$	9,286	100.00%	
INSTRUCTION			\$	3,781,360,842	\$	5,317	57.26%	
	Face-To-Face Teaching		\$	3,599,773,242	\$	5,062	54.51%	
		Instructional Teachers	\$	3,335,275,007	\$	4,690	50.51%	
		Substitutes	\$	56,624,427	\$	80	0.86%	
		Instructional Paraprofessionals	\$	207,873,808	\$	292	3.15%	
	Classroom Materials		\$	181,587,600	\$	255	2.75%	
		Pupil-Use Technology & Software	\$	67,586,514	\$	95	1.02%	
		Instructional Materials & Supplies	\$	114,001,086	\$	160	1.73%	
	INSTRUCTIONAL SUPPORT			\$	917,504,511	\$	1,290	13.89%
	Pupil Support		\$	613,153,102	\$	862	9.29%	
		Guidance & Counseling	\$	176,068,427	\$	248	2.67%	
		Library & Media	\$	114,147,336	\$	161	1.73%	
		Extracurricular	\$	183,332,188	\$	258	2.78%	
		Student Health & Services	\$	139,605,151	\$	196	2.11%	
	Teacher Support		\$	233,559,840	\$	328	3.54%	
		Curriculum Development	\$	162,046,487	\$	228	2.45%	
		In-Service & Staff Training	\$	71,513,353	\$	101	1.08%	
	Program Support		\$	70,791,569	\$	100	1.07%	
		Program Development	\$	11,324,685	\$	16	0.17%	
Therapists, Psychologists, Evaluators, Personal Attendants, & Social Workers		\$	59,466,884	\$	84	0.90%		
OPERATIONS			\$	1,345,258,524	\$	1,892	20.37%	
	Non-Instructional Pupil Services		\$	556,470,557	\$	782	8.43%	
		Transportation	\$	176,793,538	\$	249	2.68%	
		Food Service	\$	346,245,500	\$	487	5.24%	
		Safety	\$	33,431,519	\$	47	0.51%	
	Facilities	Building Upkeep & Maintenance	\$	588,732,146	\$	828	8.92%	
	Business Services		\$	200,055,821	\$	281	3.03%	
		Data Processing	\$	86,541,660	\$	122	1.31%	
		Business Operations	\$	113,514,161	\$	160	1.72%	
OTHER COMMITMENTS			\$	681,481	\$	1	0.01%	
	Contingencies	Budgeted Contingencies	\$	-	\$	-	0.00%	
	Capital		\$	2,000,070,738	\$	2,812	30.29%	
		Debt Service	\$	762,651,245	\$	1,072	11.55%	
		Capital Projects	\$	1,237,419,493	\$	1,740	15.78%	
	Out-Of-District Obligations		\$	77,337,141	\$	109	1.17%	
		Parochial, Private, Charter, & Public School Pass Throughs	\$	77,337,141	\$	109	1.17%	
		Retiree Benefits & Other	\$	-	\$	-	0.00%	
	Legal Obligations	Claims & Settlements	\$	681,481	\$	1	0.01%	
LEADERSHIP			\$	558,782,443	\$	786	8.46%	
	School Management		\$	385,534,243	\$	542	5.84%	
		Principals & Assistant Principals	\$	283,069,635	\$	398	4.29%	
		School Office	\$	102,464,608	\$	144	1.55%	
	Program Management		\$	87,654,747	\$	123	1.33%	
		Deputies, Senior Administrators, Researchers & Program Evaluators	\$	87,654,747	\$	123	1.33%	
	District Management		\$	85,593,453	\$	120	1.30%	
		Superintendent & School Board	\$	79,847,972	\$	112	1.21%	
		Legal	\$	5,745,481	\$	8	0.09%	

Fiscal Year 2008-2009

Per Pupil Expenditure = Total District Expenditures - Capital and Out-of-District Obligations/# of Students