

ANNUAL BUDGET

Code **DB** Issued **11/22**

Purpose: To establish the board's vision for the annual budget.

The annual budget is the financial plan for the operation of the school system. The annual operating budget should express and implement programs and activities of the school district. Planning the budget document is a continuous process. Planning involves long-term thought, study and deliberation by the superintendent, board, administrative staff, faculty and citizens of the district.

The budget provides the framework for both expenditures and revenues for the year. It translates into financial terms the educational programs and priorities for the system.

The board will establish budget priorities for each fiscal year (July 1 - June 30). These priorities will be based upon the needs identified by the superintendent during the budget planning process as determined by the following.

- needs of the district so that all segments of the district programs are treated equitably within the available resources
- state and/or federal legal requirements for funding of programs
- requirements and regulations of the regional accrediting agency
- availability of fiscal and other non-economic resources
- ~~maintenance of one month's operating expenses in the general fund balance from one fiscal year to the next~~

The superintendent will have overall responsibility for budget preparation and will submit an annual budget to the board. Based on the superintendent's recommendation, the board will approve an annual budget.

In case the budget does not receive approval by June 30, the board will adopt a continuing resolution based on last year's operating budget until the budget can be approved.

Notice of budget adoption

Before adopting this budget for the next fiscal year, the district will advertise the public hearing on the budget in at least one South Carolina newspaper of general circulation in the area. The notice must appear not less than 15 days in advance of the public hearing. The notice must be a minimum of two columns wide with a bold heading.

The notice must include the following.

- governing entity's name
- time, date and location of the public hearing on the budget
- total revenues and expenditures from the current operating fiscal year's budget of the governing entity
- proposed total projected revenue and operating expenditures for the next fiscal year as estimated in the next year's budget for the governing entity

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- proposed or estimated percentage change in estimated operating budgets between the current fiscal year and the proposed budget
- millage for the current fiscal year
- estimated millage in dollars as necessary for the next fiscal year's proposed budget

Limitations on millage increases

In Spartanburg County School District Five, the board of trustees is authorized by South Carolina law to levy school taxes. The board can only increase millage above the rate imposed for the prior tax year by the percentage increase in the consumer price index over the previous calendar year plus the percentage increase in the previous year in the population of the district as determined by the state budget and control board.

The millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the board for any of the following statutory purposes.

- deficiency of the preceding year
- any catastrophic event outside the control of the governing body such as a natural disaster, severe weather event, act of God, or act of terrorism, fire, war or riot
- compliance with a court order or decree
- taxpayer closure due to circumstances outside the control of the governing body that decreases by 10 percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year
- compliance with a regulation promulgated or statute enacted by the federal or state government after June 7, 2006, for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government

A millage rate increase imposed under any of the above reasons will appear separately on the tax bill as a separate surcharge with an explanation and not included in the millage subject to the CPI plus population growth factor. The surcharge will only continue for the years necessary to pay for the reason imposed.

In addition, the millage limitation does not apply to millage levied to pay bonded indebtedness or real property lease-purchase payments.

Adopted 3/22/93; Revised 9/22/97, 10/23/06, 6/25/12, 11/21/22

Legal references:

A. S. C. Code of Laws, 1976, as amended:

1. Section 6-1-80 - Budget adoption.
2. Section 6-1-300, et seq.- Authority of local governments to assess taxes and fees.

B. Acts and Joints Resolutions:

1. 1952 (47) 2113 - Spartanburg County school district budgets and tax levies therefore.
2. 1963 p.217 - Budgets.
3. 1995 Act 189 (Section I) - Boards of trustees vested with fiscal autonomy.

AUTHORIZED SIGNATURES

Code **DGA** Issued **11/22**

Purpose: To establish the basic structure for the signing of checks drawn on district and school accounts.

Funds held for the district by the county treasurer may be withdrawn upon presentation to the county treasurer of a voucher(s) signed by the superintendent or the ~~financial director~~ Chief Financial Officer.

The signature of the superintendent or his/her designee is required on all payroll and expense checks. The principals of each respective school or their designee will sign checks drawn on the school's account.

Adopted 3/22/93; Revised 9/28/98, 1/7/02, 6/25/12, 11/21/22

PAYMENT PROCEDURES

Code **DK** Issued **11/22**

Purpose: To establish the basic structure for payment of district obligations.

The superintendent will receive, hold in custody and expend all funds as directed by the board of trustees.

The district will make all payment for goods and services **only** under these conditions.

- against invoices, properly supported by authorized purchase orders
- against properly submitted vouchers covering authorized expenses
- in accordance with salary schedules or salaries set by the board

~~The district will give first priority of expending funds provided by the South Carolina Education Finance Act of 1977 to the full implementation of the defined program. The district will make every effort to assure that each school meets the prescribed standards of the defined program.~~

Adopted 3/22/93; Revised 6/25/12; 11/21/22

Legal references:

A. S. C. Code, 1976, as amended:

1. Section 11-1-40 - Unlawful to contract in excess of appropriate amount and to divert current funds for payment of prior obligations.
2. Section 59-19-80 - All employment and purchase contracts require board approval.
3. Section 59-19-290 - All contracts in excess of apportioned funds are void.

TEST/ASSESSMENT ADMINISTRATION

Code **ILB-R** Issued **11/22**

Tests administered by this district or through the State Board of Education will include, but are not limited to, the following.

- ~~Measures of Academic Progress (MAP)~~ formative assessments provided three times per year to students in grades K-8.
- statewide assessment program tests [~~Palmetto Assessment of State Standards (PASS) (South Carolina College and Career Ready Assessments; South Carolina Alternative Assessment (SC-Alt); exit examination; end-of-course tests (EOC), including field tests and pilot tests]~~
- statewide testing ~~program tests~~ mandated by the Education Accountability Act of 1998, the Every Student Succeeds Act of 2015, and current applicable laws and regulations related to students with disabilities and special needs
- ~~examinations assessments administered~~ for admission to programs such as gifted and talented
- high school equivalency program test (GED)

~~The district will not use any state-owned test materials or district-owned materials which are the same as those used in any state-mandated testing program for census testing in the grades included in the state-mandated program(s) except on testing dates specified by the state department of education.~~

The district must provide for the security of state and district testing materials for the entire period of time (before, during, and after testing) the materials are in the district and schools. The superintendent, or his/her designee, will develop procedures for the security of paper-based, computer-based, and customized assessments, during testing and the storage of all secure tests and test materials before, during and after testing. Throughout the time testing materials are under the control of the school district, tests must be secured under lock and key when not in use for approved test administration activities. All mandated state testing security procedures will be followed.

Each school year, the superintendent will appoint one individual in the district who will be solely responsible for obtaining test instruments (including commercial tests) used in testing programs administered by or through the State Board of Education. The superintendent will submit the name of the designated individual so appointed to the state South Carolina Department of Education in writing on an annual basis.

No employee of the district will knowingly or willfully commit security violations as outlined in state regulation.

Adopted 1974; Revised 4/28/75, 4/25/94, 5/7/02, 2/25/13, 11/21/22

SHARED SERVICES AND STAFF

Code **LBA** Issued **11/22**

Purpose: To establish the board's vision for sharing services and staff with other schools and school districts.

When it is necessary to provide **special** educational programs that require the use of highly specialized personnel and/or equipment or because the incidence of need in any given school population is low, the board may enter into a cooperative agreement with neighboring districts to provide such services. The superintendent will act as the board's agent in making such agreements.

The district will work cooperatively with other Spartanburg County School Districts in operating various programs. These programs include, but may not be limited to:

- R.D. Anderson Applied Technology Center
- Spartanburg County Adult Education
- McCarthy Teszler School
- Whitlock Flexible Learning Center
- Spartanburg County Public Virtual Program

R. D. Anderson Applied Technology Center

The district will work cooperatively with Spartanburg County School Districts Four and Six in operating the R. D. Anderson Applied Technology Center located in Moore, South Carolina.

A career education center board composed of ~~the superintendents and~~ two trustees from each of the participating districts will govern the career education center. The superintendents from those districts will serve as ex-officio board members.

Adopted 1974; Revised 4/25/94, 2/07/02, 6/02, 11/03, 8/26/13; 11/21/22

Legal references:

A. S. C. Code, 1976, as amended:

1. Section 59-17-90 - Purposes for which school districts may combine.
2. Section 59-21-740 - Eligibility for state aid.
3. Section 59-33-50 - Establishment and operation of programs by school districts; contracts between districts; special arrangements for multiple-handicapped children.
4. Section 59-53-1880 - Affiliation among school districts to develop and maintain career and technology education facilities and programs.
5. Section 59-53-1890 - Affiliation agreements.
6. Section 59-53-1900 - Two or more school districts joining to create career and technology schools; composition of boards; terms; vacancies.

B. Affiliation Agreement of Spartanburg County School Districts Four, Five and Six for the Purpose of Operating a Career Center, June 27, 1979.