

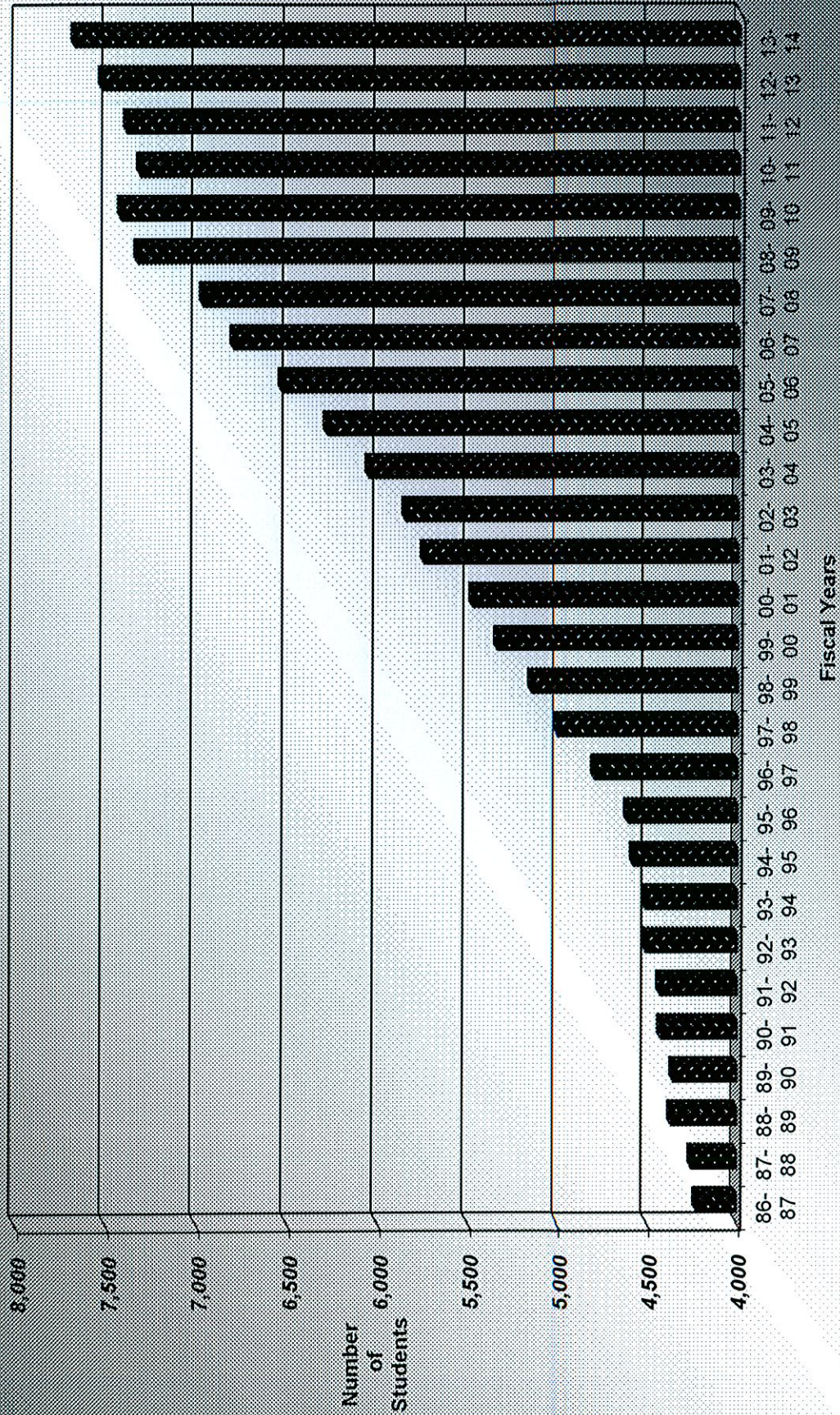


**DISTRICT FIVE SCHOOLS
OF SPARTANBURG COUNTY**

**PUBLIC HEARING ON
2014-2015
PROPOSED BUDGET**

**June 9, 2014
4:30 – 5:30PM**

NUMBER OF K-12 STUDENTS SERVED BY DISTRICT FIVE SCHOOLS



**DISTRICT FIVE SCHOOLS
OF SPARTANBURG COUNTY**

NUMBER OF STUDENTS SERVED K - 12

School Year	Number of Students	Number Increased	Percentage Increased
86-87	4,227		0.0%
87-88	4,258	31	0.7%
88-89	4,371	113	2.7%
89-90	4,358	(13)	-0.3%
90-91	4,429	71	1.6%
91-92	4,433	4	0.1%
92-93	4,514	81	1.8%
93-94	4,517	3	0.1%
94-95	4,582	65	1.4%
95-96	4,615	33	0.7%
96-97	4,801	186	4.0%
97-98	5,005	204	4.2%
98-99	5,160	155	3.1%
99-00	5,351	191	3.7%
00-01	5,487	136	2.5%
01-02	5,755	268	4.9%
02-03	5,859	104	1.8%
03-04	6,060	201	3.4%
04-05	6,291	231	3.8%
05-06	6,540	249	4.0%
06-07	6,806	266	4.1%
07-08	6,975	169	2.5%
08-09	7,336	361	5.2%
09-10	7,428	92	1.3%
10-11	7,321	(107)	-1.4%
11-12	7,397	76	1.0%
12-13	7,538	141	1.9%
13-14	7,692	154	2.0%

New schools added: 5 (Total of 12 schools)

Twenty-Seven Year Increase 3,465 82.0%

Eighteen Year Increase 3,077 66.7%

Thirteen Year Increase 2,205 40.2%

* Based on 135 day Average Daily Membership K-12

History of Tax Levies in Spartanburg District Five Schools and Comparison to Average of Other Six Districts

Year	Levy for Operations	Levy for Debt Service	Total Levy	Avg. for Other 6 Dists.	# Mills Under Avg.
1983-84	64.3	16.8	81.1	110.1	29.0
1984-85	64.9	8.4	73.3	111.8	38.5
1985-86	66.1	8.6	74.7	115.4	40.7
1986-87	64.9	10.5	75.4	123.1	47.7
1987-88	71.4	9.6	81.0	129.7	48.7
1988-89	80.0	6.5	86.5	138.9	52.4
1989-90	84.5	12.4	96.9	135.9	39.0
1990-91	96.2	9.9	106.1	144.7	38.6
1991-92	99.7	9.6	109.3	148.8	39.5
1992-93	106.8	8.2	115.0	155.4	40.4
1993-94	112.3	18.6	130.9	160.2	29.3
1994-95	108.8	17.1	125.9	162.1	36.2
1995-96	110.6	15.5	126.1	162.0	35.9
1996-97	103.3	27.6 *	130.9	157.2	26.3
1997-98	116.8 **	21.7 *	138.5	162.2	23.7
1998-99	107.7 **	21.0 *	128.7	151.7	23.0
1999-00	108.2 **	30.1 *	138.3	155.0	16.7
2000-01	107.3 **	34.8 *	142.1	160.3	18.2
2001-02	124.3 **	34.6 *	158.9	168.4	9.5
2002-03	122.8 **	36.1 *	158.9	172.7	13.8
2003-04	120.8 **	33.1 *	153.9	169.2	15.3
2004-05	125.1 **	32.8 *	157.9	173.2	15.3
2005-06	122.7 **	35.2 *	157.9	174.9	17.0
2006-07	132.1 **	60.3 *	192.4	185.0	-7.4
2007-08	138.4 **	60.6 *	199.0	201.6	2.6
2008-09	139.8 **	54.5 *	194.3	204.7	10.4
2009-10	148.9 **	53.5 *	202.4	221.2	18.8
2010-11	148.8 **	53.6 *	202.4	224.0	21.6
2011-12	152.8 **	49.6 *	202.4	223.1	20.7
2012-13	153.6 **	48.8 *	202.4	227.4	25.0
2013-14	154.1	47.3	201.4	228.1	26.7

* Includes millage levied in the general fund to service certificates of participation.
(COPS=16.4 mills FY02; 15.6 FY03; 16.0 FY04; 16.9 FY05; 17.2 FY06; 42.9 FY07; 37.0 FY11; 30.7 FY14)

** Excludes millage for the Alternative School of Spartanburg County (1.5 mills 1997-98).
(2.7 mills 2004-05) (2.8 mills FY06) (3.4 mills FY11)

SPARTANBURG COUNTY SCHOOL DISTRICTS' TAX RATES FY 2013-2014

<u>District</u>	<u>Operations</u>	<u>Rank</u>	<u>Debt</u> <u>Service</u>	<u>Rank</u>	<u>Total</u> <u>Millage</u>	<u>Rank</u>
1	194.0	2	71.0	1	265.0	2
2	160.7	5	36.2	6	196.9	6
3	227.9	1	45.7	4	273.6	1
4	184.1	4	14.0	7	198.1	5
5	184.8		16.6		201.4	4
\$5,500,000 GF Transfer	<u>(30.7)</u>		<u>30.7</u>			
5 Adjusted	154.1	6	47.3	3	201.4	4
6	150.1	7	41.2	5	191.3	7
7	184.8	3	59.0	2	243.8	3
Avg. Other Six Dist.	183.6				228.1	
District 5	<u>154.1</u>				<u>201.4</u>	
Below (Above) Count Avg.	29.5				26.7	

(Installment Purchase = 30.7 mills in District 5)

History of Growth of Assessed Value of Property in District Five Schools

Year	Total Assessed Value of Property In District Five	Change In Assessed Value From Previous Year	Percent Change In Assessed Value From Previous Year
1984	34,533,906		
1985	38,754,160	4,220,254	12.22%
1986	46,532,810	7,778,650	20.07%
1987	48,890,732	2,357,922	5.07%
1988	55,490,821	6,600,089	13.50%
1989	62,402,295	6,911,474	12.46%
1990	74,007,041	11,604,746	18.60%
1991	77,930,272	3,923,231	5.30%
1992	80,556,025	2,625,753	3.37%
1993	80,962,331	406,306	0.50%
1994	90,324,161	9,361,830	11.56%
1995	98,154,015	7,829,854	8.67%
1996	107,733,014	9,578,999	9.76%
1997	111,682,587	3,949,573	3.67%
1998	128,071,435 *	16,388,848	14.67%
1999	136,271,638	8,200,203	6.40%
2000	142,603,420	6,331,782	4.65%
2001	143,496,390	892,970	0.63%
2002	147,853,264	4,356,874	3.04%
2003	158,917,685 *	11,064,421	7.48%
2004	156,264,136	(2,653,549)	-1.67%
2005	150,146,518	(6,117,618)	-3.91%
2006	155,820,197	5,673,679	3.78%
2007	159,823,841	4,003,644	2.57%
2008	180,767,157 *	20,943,316	13.10%
2009	185,905,502	5,138,345	2.84%
2010	182,714,563	(3,190,939)	-1.72%
2011	180,366,405	(2,348,158)	-1.29%
2012	183,345,989	2,979,584	1.65%
2013	189,863,535 *	6,517,546	3.55%

Note: 1. Assessed values do not include fee-in-lieu of taxes values.
2. Assessed values listed above are the fall values.

* Reassessment year

**DISTRICT FIVE SCHOOLS
STUDENT TEACHER RATIOS**

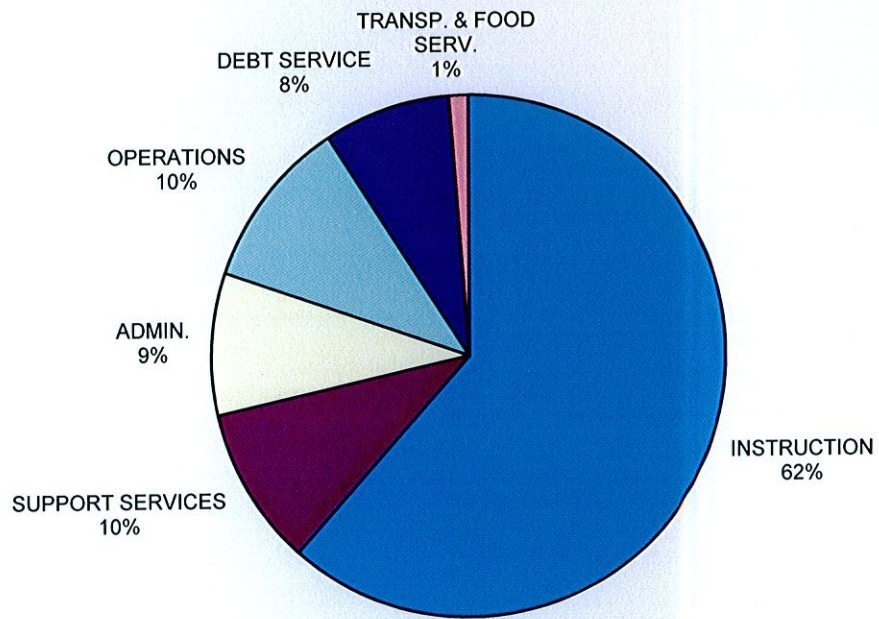
<u>Grades</u>	<u>FY 13-14 Actual Ratios</u>	<u>FY 14-15 Projected Ratios*</u>
K5	19.8	20.5
1 - 4	18.4	19.3
5 - 6	22.9	22.3
7 - 8	24.0	24.3
K5 - 8	<u>20.6</u>	<u>21.0</u>

* The ratios for FY 14-15 are projected to be no more than the ratios shown.

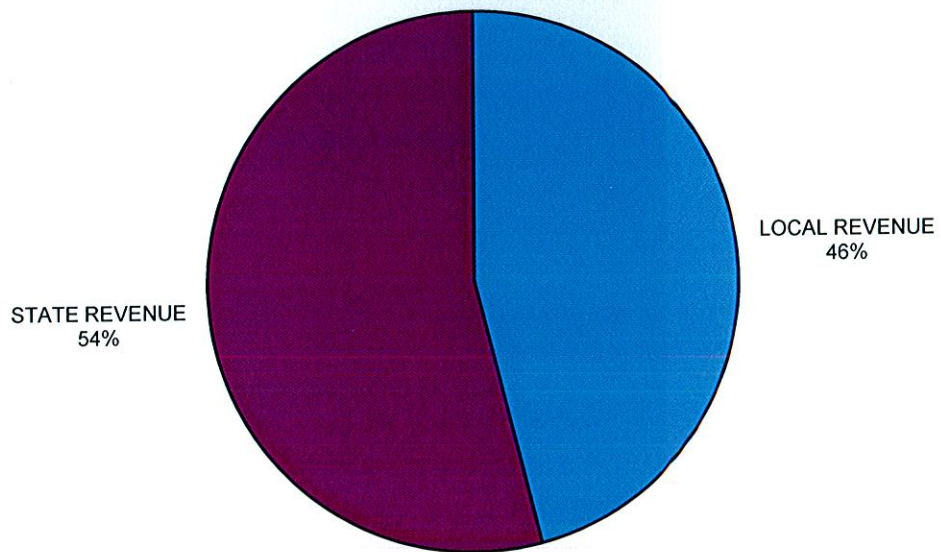
**GENERAL FUND BUDGET
BY OBJECT
FISCAL YEAR 2014-15**

<u>Object</u>	<u>Amount</u>	<u>Percentage</u>
Salaries	39,338,030	56.64%
Benefits	14,647,907	21.09%
Debt Service	5,500,000	7.92%
Utilities	1,785,500	2.57%
Purchased Services	4,200,092	6.05%
Supplies	1,967,087	2.83%
Equipment	1,852,398	2.67%
Other (including Tort liability)	161,633	0.23%
Total	<u>69,452,647</u>	<u>100.00%</u>

GENERAL FUND EXPENDITURES



GENERAL FUND REVENUE



DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

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GENERAL FUND BUDGET

	Current Budget 2013-2014	Proposed Budget 2014-2015	Difference
REVENUE:			
LOCAL REVENUE			
Tax Levy	\$ 21,151,430	\$ 22,903,810	\$ 1,752,380
Fee in Lieu of Taxes	5,994,468	6,331,696	337,228
Minimum Foundation Program	1,399,236	1,399,236	-
Delinquent Taxes	850,000	850,000	-
McCarthy/Teszler Satellite Revenue	153,132	166,631	13,499
Indirect Cost Revenue	-	300,000	300,000
Interest on Investments	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total Local Revenue	\$ 29,573,266	\$ 31,976,373	\$ 2,403,107
STATE REVENUE			
Education Finance Act - BSC 2,101 - 2,120	\$ 14,027,932	\$ 15,516,491	\$ 1,488,559
Fringe Benefits	6,213,979	6,430,732	216,753
Fringe Benefits - Retiree Insurance	1,362,486	1,506,445	143,959
Tier 1-Local Property Tax Relief Reimbursement	1,681,807	1,681,807	-
Tier 2-Homestead Exemption Reimbursement	968,250	968,250	-
Tier 3-Property Tax Relief Reimbursement	8,949,648	9,138,233	188,585
Merchants' Inventory Tax Reimbursement	78,607	78,607	-
Manufacturer's Depreciation Reimb.	475,000	403,000	(72,000)
Other State Prop. Tax Rev. (Mtr. Carrier)	91,000	57,000	(34,000)
EIA Teachers' Salaries & Fringes	1,533,843	1,482,231	(51,612)
School Bus Drivers' Salaries	191,244	193,059	1,815
Bus Drivers' Workers Comp	<u>19,858</u>	<u>20,419</u>	<u>561</u>
Total State Revenue	\$ 35,593,654	\$ 37,476,274	\$ 1,882,620
TOTAL REVENUE	<u>\$ 65,166,920</u>	<u>\$ 69,452,647</u>	<u>\$ 4,285,727</u>
EXPENDITURES:			
INSTRUCTION:			
Kindergarten	\$ 2,956,077	\$ 2,994,865	\$ 38,788
Primary 1-3	8,405,744	9,327,045	921,301
Elementary 4-8	13,757,792	14,629,580	871,788
High School 9-12	9,421,739	9,467,590	45,851
Vocational	1,311,113	1,346,605	35,492
Educable Mentally Disabled	451,259	491,658	40,399
Trainable Mentally Disabled	221,974	225,417	3,443
Orthopedically Disabled	37,238	42,131	4,893
Visually Disabled	6,000	6,000	-
Hearing Disabled	62,164	19,700	(42,464)
Speech Disabled	154,146	129,291	(24,855)
Learning Disabled	1,452,131	1,755,735	303,604
Emotionally Disabled	534,910	534,921	11
Preschool Disabled	557,622	557,178	(444)
Early Childhood Programs (K-4)	382,752	425,041	42,289
Gifted and Talented	11,148	280,730	269,582
Advanced Placement	-	5,325	5,325
Homebound	38,558	38,663	105
Gifted and Talented - Artistic	-	9,727	9,727
Autism	149,075	182,048	32,973
Summer School	12,399	12,454	55
Parenting	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Total Instruction	\$ 39,925,641	\$ 42,483,504	\$ 2,557,863

DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

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GENERAL FUND BUDGET

EXPENDITURES:	Proposed Budget 2013-2014	Proposed Budget 2014-2015	Difference
SUPPORT SERVICES:			
Attendance and Social Work	\$ 83,051	\$ 71,968	\$ (11,083)
Guidance	1,577,135	1,670,938	93,803
Health	665,192	679,342	14,150
Psychological	329,525	253,063	(76,462)
Curriculum Development	526,970	607,482	80,512
Educational Media	1,419,196	1,448,437	29,241
Inservice Training	224,847	320,511	95,664
Board of Education	197,903	197,903	-
Office of Superintendent	376,144	386,760	10,616
School Administration	4,715,476	4,959,541	244,065
Fiscal Services	393,281	395,110	1,829
Operations and Maintenance	6,902,093	7,353,640	451,547
Pupil Transportation	877,819	836,865	(40,954)
Food Service	6,950	100	(6,850)
School Security	650,269	647,464	(2,805)
Information Services	137,546	159,208	21,662
Staff Services	255,497	268,925	13,428
Technology Services	490,501	833,226	342,725
Pupil Service Activities	42,000	50,000	8,000
Total Support Services	\$ 19,871,395	\$ 21,140,483	\$ 1,269,088
NON-PROGRAMMED CHARGES:			
Payments to Other Governments	\$ 328,660	\$ 328,660	\$ -
Debt Service: Transfer	5,500,000	5,500,000	-
Total Non-Programmed Charges	\$ 5,828,660	\$ 5,828,660	\$ -
TOTAL EXPENDITURES	\$ 65,625,696	\$ 69,452,647	\$ 3,826,951
Fund Balance	(458,776)	-	458,776

DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

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EXECUTIVE SUMMARY OF BUDGET CHANGES

FY 2014-2015

*Increase salary schedules 0% and step increases		\$	626,000
Employer cost of Health Insurance rate increase eff. 1/1/14 (6 mos.)	118,770		
Employer cost of Health Insurance rate increase eff. 1/1/15 (6 mos.)	78,630		197,400
Retirement increase			208,124
New Certified Positions:	FTE		
Teachers - Spec Ed Self-contained	2.0	130,000	
Teachers - Spec Ed Resource	1.5	97,500	
Teachers - Florence Chapel Middle	2.0	130,000	
Teachers - Beech Springs Intermediate	2.0	130,000	
Teacher - Gr. 2 Abner Creek Academy	1.0	65,000	
Teacher - 4K Abner Creek Academy	0.5	32,500	
Teacher - Music D R Hill Middle	0.3	19,500	
Teacher - Orchestra D R Hill Middle	0.5	32,500	
Teacher - ESOL	2.0	130,000	
Teacher - Art Districtwide	1.0	65,000	
Assistant Principal - Byrnes High	1.0	75,500	
Administrative Assistant - River Ridge Elem.	1.0	65,000	
Sub-total Certified Positions	<u>14.8</u>	<u>972,500</u>	
Other Positions:			
Teacher Assistants - Special Education	4.0	128,000	
Teacher Assistant - Abner Creek	(0.5)	(16,000)	
Teacher Assistants - Byrnes	(2.0)	(65,000)	
Teacher Assistants - River Ridge Elementary	<u>(2.0)</u>	<u>(65,000)</u>	
Total New Personnel Positions	<u>16.3</u>	<u>954,500</u>	954,500
School allocations due to increased students			26,390
Athletic Insurance			8,000
SLED Checks			5,000
Sub calling system			7,000
R D Anderson Applied Technology tuition increase			30,837
Instructional Alternatives - Scholars Academy			30,800
Increase technology equipment allocation			426,344
Band Uniforms			147,700
Orchestra attire and music stands			6,150
Orchestra instruments			18,500
Replace light fixtures - Byrnes "new" Gym			12,508
Replace interior lighting - Freshman Academy			125,000
Replace Gym Bleachers - Freshman Academy			126,000
Replace Visitor Field Bleachers - Freshman Academy			25,000
Add fence around field - Freshman Academy			18,000
Add one set of spectator benches at tennis courts			2,400

DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

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EXECUTIVE SUMMARY OF BUDGET CHANGES

FY 2014-2015

Replace water heaters - BFA, Berry Shoals, and Wellford	42,000
Replace heat pumps across district	20,000
Repair/replace gym floor surface - Beech Springs Intermediate	32,287
Add fencing - ACA playground and Lyman perimeter road	3,500
Kindergarten playground - River Ridge Elementary	16,000
Kindergarten playgrounds - Duncan & Reidville Elementary	(35,000)
Activity Bus - 81 passenger	(125,000)
Transfers from High Achieving Students special revenue fund	326,260
Transfers from Students at Risk special revenue fund	523,972
Transfers from Career Specialists special revenue fund	56,828
Miscellaneous changes including salary changes due to turnover	(35,549)
TOTAL INCREASE IN GENERAL FUND BUDGET	<u>\$ 3,826,951</u>

**SPARTANBURG SCHOOL DISTRICT FIVE
MAXIMUM MILLAGE RATE INCREASE
ALLOWABLE BY STATE LAW
FY 2014-15**

Tax levies subject to property tax exemption and reimbursement	FY 13-14 Millage Rates
<u>Millage Breakdown</u>	<u> </u>
1 General Operating	184.8
2 Alternative School	3.4
3 R D Anderson Applied Technology	4.6
4 McCarthy/Teszler	10.5
5 Minimum Foundation	<u>13.0</u>
 Total Operating Per State	 216.3

CPI	1.46%	
Population Growth	<u>1.77%</u>	
Total as determined by the State		3.23%

Current Year Millage Calculation	7.0
Plus FY 13-14 millage increase not used	8.6
Plus FY 12-13 millage increase not used	10.3
Plus FY 11-12 millage increase not used	5.6

Maximum Millage Increase FY 14-15 to be divided among the 5 levies	31.5
 Alternative School	 0.5
McCarthy/Teszler	1.0
R D Anderson Applied Technology	0.1
 General Operating	 <u><u>29.9</u></u>