



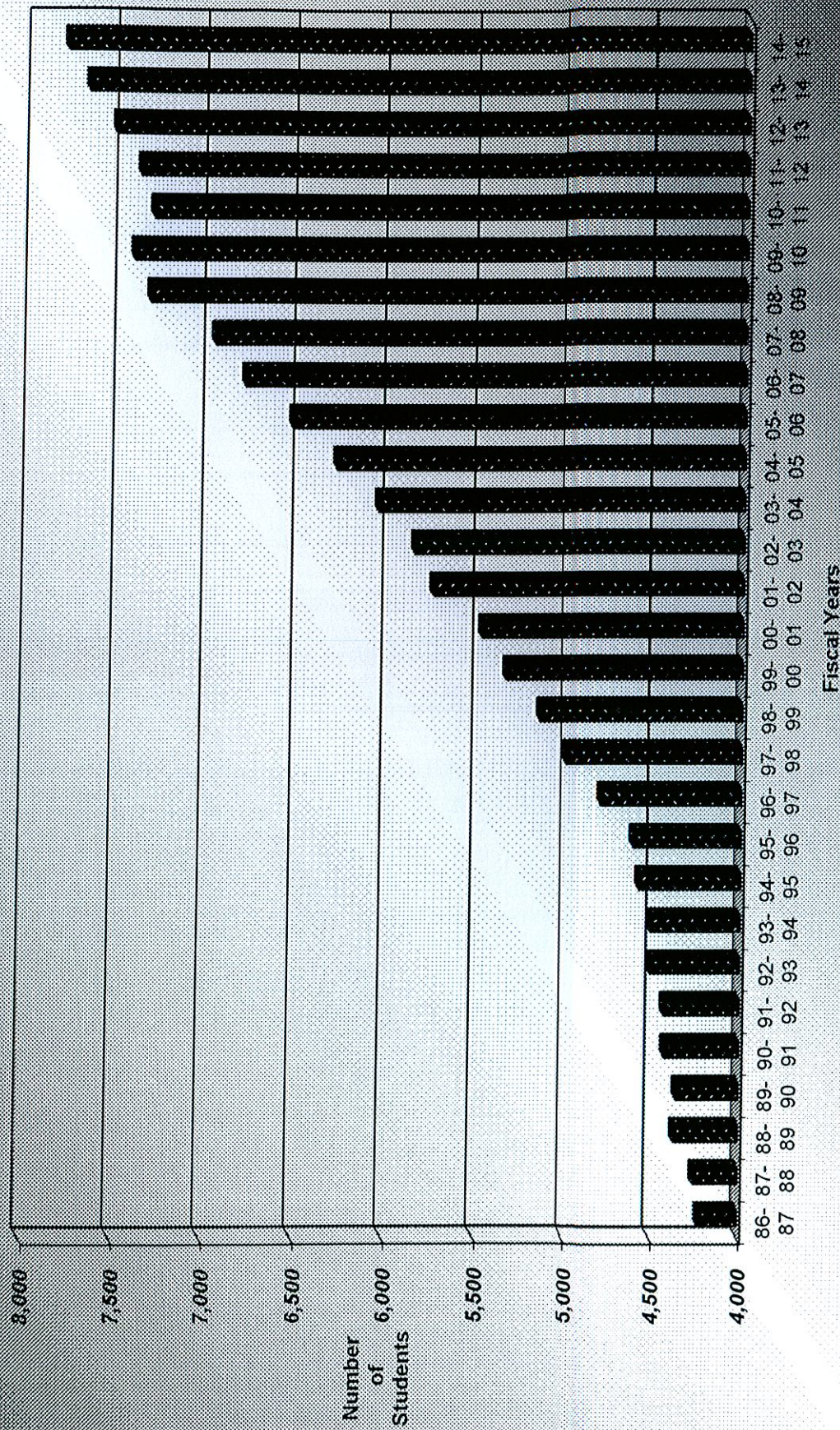
**DISTRICT FIVE SCHOOLS  
OF SPARTANBURG COUNTY**

**PUBLIC HEARING ON  
2015-2016  
PROPOSED BUDGET**

**June 8, 2015  
4:30 – 5:30PM**



NUMBER OF K5-12 STUDENTS SERVED BY DISTRICT FIVE SCHOOLS





# DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

## NUMBER OF STUDENTS SERVED K5 - 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%	Operated 7 schools.
98-99	5,160	155	3.1%	
99-00	5,351	191	3.7%	Added 22 classrooms to high school.
00-01	5,487	136	2.5%	Added 6 classrooms to elem. school.
01-02	5,755	268	4.9%	Opened add'l intermediate school.
02-03	5,859	104	1.8%	
03-04	6,060	201	3.4%	
04-05	6,291	231	3.8%	Opened add'l middle school.
05-06	6,540	249	4.0%	
06-07	6,806	266	4.1%	
07-08	6,975	169	2.5%	Opened Freshman Academy.
08-09	7,336	361	5.2%	Opened 2 add'l elementary schools.
09-10	7,428	92	1.3%	Added 12 classrooms to elem. school.
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%	
14-15	7,819	127	1.7%	

**New schools added: 5 (Total of 12 schools)**

Twenty-Eight Year Increase      3,592      85.0%

**Nineteen Year Increase      3,204      69.4%**

**Fourteen Year Increase      2,332      42.5%**

\* Based on 135 day Average Daily Membership K-12

**SPARTANBURG SCHOOL DISTRICT FIVE  
MAXIMUM MILLAGE RATE INCREASE  
ALLOWABLE BY STATE LAW  
FY 2015-16**

Tax levies subject to property tax exemption and reimbursement	FY 14-15
	Millage
<u>Millage Breakdown</u>	<u>Rates</u>
1 General Operating	184.8
2 Alternative School	3.8
3 R D Anderson Applied Technology	4.7
4 McCarthy/Teszler	11.4
5 Minimum Foundation	<u>13.0</u>
 Total Operating Per State	 217.7

CPI	1.62%	
Population Growth	<u>1.99%</u>	
Total as determined by the State		3.61%

Current Year Millage Calculation	7.9
Plus FY 14-15 millage increase not used	5.4
Plus FY 13-14 millage increase not used	8.6
Plus FY 12-13 millage increase not used	10.3

**Maximum Millage Increase FY 14-15 to be divided among the 5 levies** **32.2**

Alternative School	-
McCarthy/Teszler	-
R D Anderson Applied Technology	0.1
 General Operating	 <u><u>32.1</u></u>



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	118.2	12.7	130.9	157.2	26.3
1997-98	130.9 *	7.6	138.5	162.2	23.7
1998-99	120.8 *	7.9	128.7	151.7	23.0
1999-00	120.8 *	17.5	138.3	155.0	16.7
2000-01	123.7 *	18.4	142.1	160.3	18.2
2001-02	140.7 *	18.2	158.9	168.4	9.5
2002-03	138.4 *	20.5	158.9	172.7	13.8
2003-04	136.8 *	17.1	153.9	169.2	15.3
2004-05	142.0 *	15.9	157.9	173.2	15.3
2005-06	139.9 *	18.0	157.9	174.9	17.0
2006-07	175.0 *	17.4	192.4	185.0	-7.4
2007-08	179.8 *	19.2	199.0	201.6	2.6
2008-09	177.1 *	17.2	194.3	204.7	10.4
2009-10	185.8 *	16.6	202.4	221.2	18.8
2010-11	185.8 *	16.6	202.4	224.0	21.6
2011-12	185.8 *	16.6	202.4	223.1	20.7
2012-13	185.8 *	16.6	202.4	227.4	25.0
2013-14	184.8 *	16.6	201.4	228.1	26.7
2014-15	184.8 *	16.6	201.4	232.6	31.2

\* 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) (3.8 mills 2014-15)

### SPARTANBURG COUNTY SCHOOL DISTRICTS' TAX RATES FY 2014-2015

<u>District</u>	<u>Operations</u>	<u>Rank</u>	<u>Debt Service</u>	<u>Rank</u>	<u>Total Millage</u>	<u>Rank</u>
1	194.0	2	72.0	1	266.0	2
2	160.7	6	50.0	3	210.7	4
3	227.9	1	45.7	4	273.6	1
4	188.6	3	12.5	7	201.1	6
<b>5</b>	<b>184.8</b>	<b>4</b>	<b>16.6</b>	<b>6</b>	<b>201.4</b>	<b>5</b>
6	152.2	7	43.2	5	195.4	7
7	184.8	4	64.0	2	248.8	3
Avg. Other Six Dist.	184.7				232.6	
District 5	<u>184.8</u>				<u>201.4</u>	
Below (Above) County Avg.	(0.1)				31.2	

(Installment Purchase = 29.1 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	191,032,720 *	7,686,731	4.19%
2014	200,195,076	9,162,356	4.80%

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 14-15 Actual Ratios</u>	<u>FY 15-16 Projected Ratios*</u>
K5	20.6	21.1
1 - 4	18.4	19.3
5 - 6	21.9	22.0
7 - 8	23.4	23.5
K5 - 8	<u>20.3</u>	<u>20.9</u>

\* The ratios for FY 15-16 are projected to be no more than the ratios shown.



**GENERAL FUND BUDGET  
BY OBJECT  
FISCAL YEAR 2015-16**

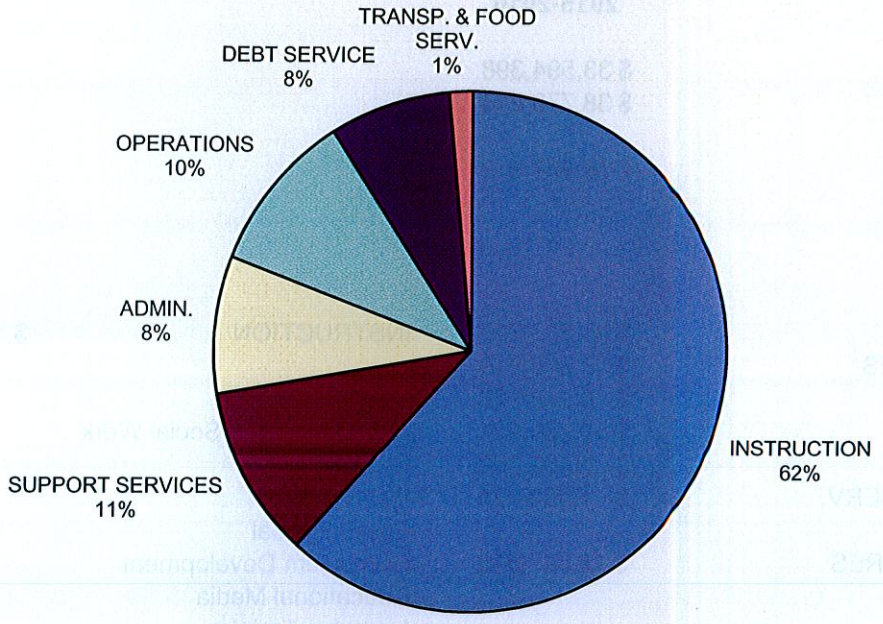
<u>Object</u>	<u>Amount</u>	<u>Percentage</u>
Salaries	41,039,001	56.71%
Benefits	15,426,186	21.32%
Debt Service	5,500,000	7.60%
Utilities	1,785,500	2.47%
Purchased Services	4,576,466	6.32%
Supplies	1,905,706	2.63%
Equipment	1,963,400	2.71%
Other (including Tort liability)	171,353	0.24%
Total	<u>72,367,612</u>	<u>100.00%</u>

## HISTORY OF SALARY SCHEDULE CHANGES

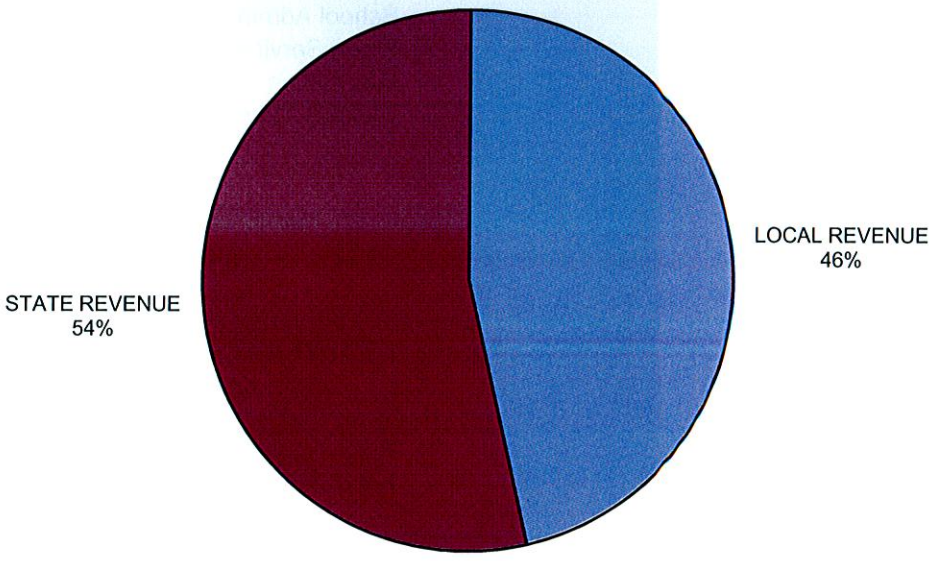
<u>Fiscal Year</u>	<u>Percentage Increase</u>
1999-00	4.75
2000-01	4.00
2001-02	3.83
2002-03	0
2003-04	0.66
2004-05	2.07
2005-06	1.61
2006-07	3.53
2007-08	3.31
2008-09	3.85
2009-10	0
2010-11	0
2011-12	0
2012-13	2.00
2013-14	0
2014-15	0
2015-16	0

GENERAL FUND BUDGET

**GENERAL FUND EXPENDITURES**



**GENERAL FUND REVENUE**





DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

GENERAL FUND BUDGET

REVENUE:	Current Budget 2014-2015	Proposed Budget 2015-2016	Difference
<b>LOCAL REVENUE</b>			
Tax Levy	\$ 22,903,810	\$ 23,620,075	\$ 716,265
Fee in Lieu of Taxes	6,331,696	6,885,486	553,790
Minimum Foundation Program	1,399,236	1,487,000	87,764
Delinquent Taxes	850,000	850,000	-
BMW Vehicle Taxes	-	260,206	260,206
McCarthy/Teszler Satellite Revenue	166,631	166,631	-
Indirect Cost Revenue	300,000	300,000	-
Interest on Investments	25,000	25,000	-
<b>Total Local Revenue</b>	<b>\$ 31,976,373</b>	<b>\$ 33,594,398</b>	<b>\$ 1,618,025</b>
<b>STATE REVENUE</b>			
Education Finance Act - BSC 2,120 - 2,220	\$ 15,516,491	\$ 16,229,969	\$ 713,478
Fringe Benefits	6,430,732	6,721,690	290,958
Fringe Benefits - Retiree Insurance	1,506,445	1,526,158	19,713
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	9,138,233	9,363,562	225,329
Merchants' Inventory Tax Reimbursement	78,607	78,607	-
Manufacturer's Depreciation Reimb.	403,000	403,000	-
Other State Prop. Tax Rev. (Mtr. Carrier)	57,000	57,000	-
EIA Teachers' Salaries & Fringes	1,482,231	1,530,705	48,474
School Bus Drivers' Salaries	193,059	192,124	(935)
Bus Drivers' Workers Comp	20,419	20,342	(77)
<b>Total State Revenue</b>	<b>\$ 37,476,274</b>	<b>\$ 38,773,214</b>	<b>\$ 1,296,940</b>
<b>TOTAL REVENUE</b>	<b>\$ 69,452,647</b>	<b>\$ 72,367,612</b>	<b>\$ 2,914,965</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION:</b>			
Kindergarten	\$ 2,994,865	\$ 3,036,216	\$ 41,351
Primary 1-3	9,327,045	9,259,188	(67,857)
Elementary 4-8	14,629,580	15,354,311	724,731
High School 9-12	9,467,590	9,495,117	27,527
Vocational	1,346,605	1,449,253	102,648
Educable Mentally Disabled	491,658	456,971	(34,687)
Trainable Mentally Disabled	225,417	263,157	37,740
Orthopedically Disabled	42,131	42,556	425
Visually Disabled	6,000	6,132	132
Hearing Disabled	19,700	19,931	231
Speech Disabled	129,291	163,699	34,408
Learning Disabled	1,755,735	1,768,633	12,898
Emotionally Disabled	534,921	620,938	86,017
Preschool Disabled	557,178	553,108	(4,070)
Early Childhood Programs (K-4)	425,041	365,449	(59,592)
Gifted and Talented	280,730	441,152	160,422
Advanced Placement	5,325	5,325	-
Homebound	38,663	38,657	(6)
Gifted and Talented - Artistic	9,727	9,725	(2)
Autism	182,048	236,493	54,445
ESOL - ESL	-	708,835	708,835
Summer School	12,454	12,451	(3)
Parenting	1,800	1,800	-
<b>Total Instruction</b>	<b>\$ 42,483,504</b>	<b>\$ 44,309,097</b>	<b>\$ 1,825,593</b>

## DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

(12)

## GENERAL FUND BUDGET

EXPENDITURES:	Proposed Budget 2014-2015	Proposed Budget 2015-2016	Difference
<b>SUPPORT SERVICES:</b>			
Attendance and Social Work	\$ 71,968	\$ 72,131	\$ 163
Guidance	1,670,938	1,704,084	33,146
Health	679,342	590,970	(88,372)
Psychological	253,063	380,016	126,953
Curriculum Development	607,482	837,363	229,881
Educational Media	1,448,437	1,514,929	66,492
Inservice Training	320,511	695,439	374,928
Board of Education	197,903	197,903	-
Office of Superintendent	386,760	401,824	15,064
School Administration	4,959,541	5,018,766	59,225
Fiscal Services	395,110	400,733	5,623
Operations and Maintenance	7,353,640	7,286,621	(67,019)
Pupil Transportation	836,865	1,067,855	230,990
Food Service	100	200	100
School Security	647,464	645,580	(1,884)
Information Services	159,208	169,534	10,326
Staff Services	268,925	281,509	12,584
Technology Services	833,226	875,398	42,172
Pupil Service Activities	50,000	89,000	39,000
<b>Total Support Services</b>	<b>\$ 21,140,483</b>	<b>\$ 22,229,855</b>	<b>\$ 1,089,372</b>
<b>NON-PROGRAMMED CHARGES:</b>			
Payments to Other Governments	\$ 328,660	\$ 328,660	\$ -
Debt Service: Transfer	5,500,000	5,500,000	-
<b>Total Non-Programmed Charges</b>	<b>\$ 5,828,660</b>	<b>\$ 5,828,660</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 69,452,647</b>	<b>\$ 72,367,612</b>	<b>\$ 2,914,965</b>
Fund Balance	-	-	-

DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

EXECUTIVE SUMMARY OF BUDGET CHANGES

FY 2015-2016

\*Increase salary schedules 0% and step increases \$ 629,000

Employer cost of Health Insurance rate increase eff. 1/1/15 (6 mos.) 78,630
Employer cost of Health Insurance rate increase eff. 1/1/16 (6 mos.) 101,347 179,977

Table with 3 columns: Position Name, FTE, and Amount. Includes rows for various certified positions like Teacher - Gr. 4 Abner Creek Academy, Teachers - Gr. 1 & 3 Wellford Academy, etc., ending with a sub-total of 18.0 FTE and 1,279,500.

Table with 3 columns: Position Name, FTE, and Amount. Includes rows for Other Positions: Teacher Assistant - Abner Creek Academy, Maintenance, and Total New Personnel Positions (21.0 FTE, 1,311,500).

Table with 2 columns: Description and Amount. Lists various budget items such as Increase attendance incentive, Increase sub pay, Longevity Supplements, R D Anderson Applied Technology tuition increase, etc., totaling 37,000.



DISTRICT FIVE SCHOOLS OF SPARTANBURG COUNTY

EXECUTIVE SUMMARY OF BUDGET CHANGES

FY 2015-2016

Replace Home Field Bleachers - BFA	12,750
New Teacher Boxes - Reidville Elementary	5,600
Buses - 72 passenger - one new & one used	138,000
Replace/Add Athletic/PE Lockers - BHS & BFA	25,610
Parking Lot Repair - Wellford Academy Cafeteria	5,300
Enlarge Playground Blacktop - Berry Shoals Intermediate	12,500
Equipment Pad Resurface - Maintenance	7,100
Bus Service Shed/Storage - Transportation	12,000
Cooling Tower - Berry Shoals Intermediate	55,000
Lights - Schofield Gym Lobby	4,000
Move Band Practice Tower	5,000
Transfer from Lottery Funds (eliminated by state)	303,154
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)
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)
Miscellaneous changes including salary changes due to turnover	(147,929)
<b>TOTAL INCREASE IN GENERAL FUND BUDGET</b>	<b>\$ 2,914,965</b>